



सत्यमेव जयते

# Finance Accounts (Volume I)

## 2022-23



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



Government of Bihar



# **Finance Accounts (Volume I)**

**for the year 2022-23**

**Government of Bihar**



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

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

### **Opinion**

The Finance Accounts of the Government of Bihar for the year ended 31 March 2023, 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 2022-23.

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 2023.

### **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 Accountant General (Accounts and Entitlements) of Bihar for compilation and preparation of the Finance Accounts.



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

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

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

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

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

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

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

## **Emphasis of Matter**

I want to draw attention to:

1. An amount of ₹325.56 crore (previous year's short transfer balance ₹279.12 crore plus ₹46.44 crore) was yet to be transferred to National Securities Depositories Limited (NSDL) as on 31 March 2023.

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

2. During the year 2022-23, departments of the State Government had drawn ₹6,149.29 crore from Government accounts against 4,382 Abstract Contingent (AC) bills in which 1,209 AC bills amounting to ₹2,106.98 crore (34.26 per cent) were drawn in March 2023, primarily to exhaust the budget provisions.

Further, 27,392 AC bills amounting to ₹7,489.05 crore drawn up to September 2022 were outstanding, as on 31 March 2023, out of which ₹3,219.52 crore (43 per cent) pertains to Capital creation.

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

3. During the year 2022-23, outstanding 41,755 Utilisation Certificates amounting to ₹87,947.88 crore which had become due (drawn up to 30.09.2021) for submission, were not submitted by the bodies and authorities of the State against the grants-in-aid provided by the Government of Bihar.

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



4. As per CFMS, ₹3,858.05 crore was lying in Personal Deposit (PD) accounts at the end of March 2023, under 242 administrators. Migration of 05 PD accounts from CTMIS to CFMS, containing an amount of ₹1.54 crore, is still pending as on date.

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

5. During the year 2022-23, the State issued guarantees of ₹25,159.20 crore. The amount of total outstanding guarantee is ₹25,939.25 crore (including interest) as on 31 March 2023.

However, the State has neither created a Guarantee Redemption Fund nor framed any rules for fixing a ceiling on guarantees according to the FRBM (Amendment), Act 2018.

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

6. Over the last several years, the Government of Bihar has been transferring amounts from Consolidated Fund to Public Accounts (Deposit accounts specifically, like Major Head-8448) by debiting revenue and capital Major heads of accounts. The amount so transferred are taken as expenditure for the year in the accounts when actual expenditure may or may not have been occurred during the year. The state has transferred ₹18,745.89 crore to deposit accounts during the year 2022-23.

*(Statement 21 of Finance Accounts)*

7. Over the last four years, expenditure amounting to ₹53,003.35 crore was not included in the respective expenditure heads but kept under the head 8658-102 Suspense Accounts (Civil), for the want of vouchers, sub-vouchers, non-attachment of sanction orders/running bills and other supporting documents, which were not furnished to AG (A&E) as proof of expenditure.

During the Financial Year 2022-23, ₹2,725.00 crore has been put in and ₹3,713.42 crore cleared from OB Suspense Accounts pertaining to previous years that has resulted in actual expenditure being overstated by ₹988.42 crore (an overstatement of Revenue expenditure: ₹1,333.00 crore and understatement of Capital expenditure: ₹344.58 crore). The progressive balance under the head 8658-102-suspense Account (civil) stands at ₹13,832.20 crore at the end of March 2023.

*(Note 3(xix) and Statement 21 to Finance Accounts)*

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: 08 December 2023**

**Place: New Delhi**



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## Guide to the Finance Accounts

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

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

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

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

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

**Part II: The Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Bihar for 2022-23 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.

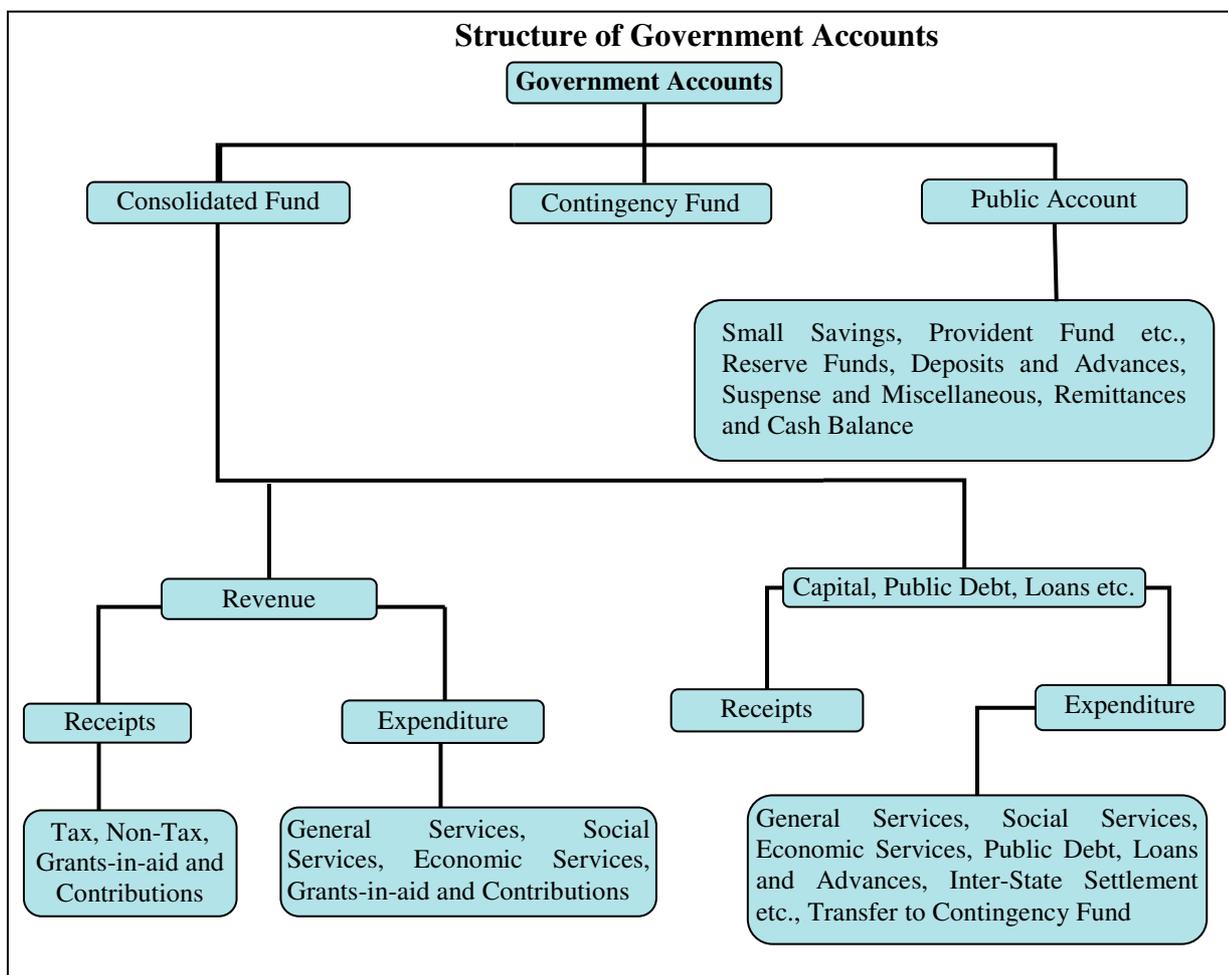
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four digits), Detailed

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 2023).

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



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## **SUMMARISED STATEMENTS**

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**STATEMENT 1: STATEMENT OF FINANCIAL POSITION**

*( ₹ in crore)*

Assets <sup>1</sup>	Reference (Sl. No.)		As on 31 March 2023	As on 31 March 2022
	Notes to Finance Accounts	Statement		
<b>Cash</b>			<b>22,903.95</b>	<b>29,478.66</b>
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	234.65	234.65
(iii) Permanent Imprest		21	765.46	762.40
(iv) Cash Balance Investments		21	14,069.82	22,070.25
(v) Deposits with Reserve Bank of India		21	805.90	671.24
(vi) Investments from Earmarked Funds <sup>2</sup>		22	7,028.12	5,740.12
<b>Capital Expenditure</b>		16	<b>2,90,886.03</b>	<b>2,59,366.21</b>
(i) Investments in shares of Companies, Corporations etc.		8	39,024.62	35,436.02
(ii) Other Capital Expenditure			2,51,861.41	2,23,930.19
<b>Contingency Fund (un-recouped)</b>			0.00	0.00
<b>Loans and Advances</b>		18	<b>25,209.64</b>	<b>23,194.36</b>
<b>Civil Advances</b>		21	<b>249.96</b>	<b>249.96</b>
<b>Suspense and Miscellaneous Balances<sup>3</sup></b>		21	<b>14,416.78</b>	<b>15,616.59</b>
<b>Remittance Balances</b>		21	<b>1,125.96</b>	<b>1,125.96</b>
<b>Cumulative excess of Expenditure over Receipts<sup>4</sup></b>			0.00	0.00
<b>Total</b>			<b>3,54,792.32</b>	<b>3,29,031.74</b>

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

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

<sup>3</sup> In this statement the line item 'Suspense and Miscellaneous Balances' includes ₹14,416.21 crore under MH 8658-Suspense Accounts, ₹0.57 crore under MH 8679-Accounts with Governments of other Countries.

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

**STATEMENT 1: STATEMENT OF FINANCIAL POSITION**

*( ₹ in crore)*

Liabilities	Reference (Sl. No.)		As on 31 March 2023	As on 31 March 2022
	Notes to Finance Accounts	Statement		
<b>Borrowings (Public Debt)</b>			<b>2,42,845.73</b>	<b>2,08,913.28</b>
(i) Internal Debt		17	2,08,098.10	1,82,855.32
(ii) Loans and Advances from Central Government		17	34,747.63	26,057.96
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	33.10	36.42
Other Loans		17	34,521.12	25,828.13
<b>Inter-State Settlement</b>		12	<b>74.01</b>	<b>74.01</b>
<b>Contingency Fund (corpus)</b>		21	<b>350.00</b>	<b>350.00</b>
<b>Liabilities on Public Account</b>			<b>57,660.87</b>	<b>54,544.54</b>
(i) Small Savings, Provident Funds etc.		21	9,396.88	9,521.65
(ii) Deposits		21	38,437.96	38,033.80
(iii) Reserve Funds		21	9,654.72	6,781.61
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances		21	171.31	207.48
<b>Cumulative excess of Receipts over Expenditure<sup>5</sup></b>		12	<b>53,861.71</b>	<b>65,149.91</b>
<b>Total</b>			<b>3,54,792.32</b>	<b>3,29,031.74</b>

<sup>5</sup> The figure ₹53,861.71 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		
	2022-23	2021-22		2022-23	2021-22
<b>Part- I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,72,688.02</b>	<b>1,58,797.33</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>1,83,976.22</b>	<b>1,59,219.71</b>
<b>Tax revenue</b> <b>(raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>44,017.73</b>	<b>34,854.54</b>	Salaries <sup>1</sup> <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	24,816.02	23,524.52
<b>Non-Tax revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>4,134.90</b>	<b>3,984.34</b>	Grants-in-aid <sup>2</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	79,940.88	65,015.01
			Subsidies <i>(Ref. Appendix-II)</i>	14,827.79	10,256.02
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	642.03	722.47	<b>General services</b> <i>(Ref. Statement 4 &amp; 15)</i>	<b>44,305.03</b>	<b>38,610.89</b>
Others <i>(Ref. Statement 3)</i>	3,492.87	3,261.87	Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	23,107.87	20,257.58
			Interest Payment and servicing of debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	16,471.54	13,821.93
			Others <i>(Ref. Statement 4-B)</i>	4,725.62	4,531.38
<b>Share of Union Taxes/ Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>95,509.85</b>	<b>91,352.62</b>	<b>Social services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>13,555.91</b>	<b>17,501.91</b>
			<b>Economic services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>6,530.48</b>	<b>4,311.04</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>29,025.54</b>	<b>28,605.83</b>	<b>Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs)</b> <sup>3</sup> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>0.11</b>	<b>0.32</b>
<b>Revenue Deficit</b>	<b>11,288.20</b>	<b>422.38</b>	<b>Revenue Surplus</b>	<b>0.00</b>	<b>0.00</b>

<sup>1</sup> Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors (General Sector- ₹11,724.14 crore, Social Sector- ₹74,792.57 crore and Economic Sector- ₹33,067.97 crore) to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic Services' does not include expenditure on Salaries, Subsidies and Grants-in-aid (explained in footnote 2).

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

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

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

( ₹ in crore )

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>Section-B: Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	<b>0.00</b>	<b>0.00</b>	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>31,519.82</b>	<b>23,678.29</b>
			General Services (Ref. Statement 4-A & 16)	3,254.88	3,507.49
			Social Services (Ref. Statement 4-A & 16)	5,967.30	5,153.72
			Economic Services <sup>4</sup> (Ref. Statement 4-A & 16)	22,297.64	15,017.08
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	<b>41.49</b>	<b>27.92</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>2,056.77</b>	<b>1,478.51</b>
			General Services (Ref. Statement 4-A, 7 & 18)	0.00	0.00
			Social Services (Ref. Statement 4-A, 7 & 18)	1,396.92	682.15
			Economic Services (Ref. Statement 4-A, 7 & 18)	632.93	767.60
			Others (Ref. Statement 7)	26.92	28.76
<b>Public Debt receipts</b> (Ref. Statement 3, 6 & 17)	<b>48,283.52</b>	<b>40,444.90</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	<b>14,351.07</b>	<b>8,746.47</b>
Internal Debt <sup>5</sup> (Market Loans, NSSF etc.) (Ref. Statement 3,6 & 17)	38,128.98	30,917.46	Internal Debt <sup>5</sup> (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	12,886.20	7,619.64
Loans from Government of India (Ref. Statement 3,6 & 17)	10,154.54	9,527.44	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	1,464.87	1,126.83
<b>Inter- State Settlement Account (Net)</b>	<b>0.00</b>	<b>0.00</b>	<b>Inter- State Settlement Account (Net)</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>2,21,013.03</b>	<b>1,99,270.15</b>	<b>Total Expenditure Consolidated Fund<sup>6</sup></b> (Ref. Statement 4)	<b>2,31,903.88</b>	<b>1,93,122.98</b>
<b>Deficit in Consolidated Fund</b>	<b>10,890.85</b>	<b>0.00</b>	<b>Surplus in Consolidated Fund</b>	<b>0.00</b>	<b>6,147.17</b>

<sup>4</sup> Includes ₹0.14 crore as salary expenditure under capital outlay on Economic Services under the Major Heads 4515, 4700 & 4701 for the year 2022-23.

<sup>5</sup> National Small Saving Fund (NSSF) transactions in respect of repayment of ₹ 1,888.35 crore for the year 2021-22 and repayment of ₹1,888.35 crore for the year 2022-23 are also included.

<sup>6</sup> Excludes net expenditure of ₹2,725.00 crore kept under Suspense Account as disclosed in Para 3 (xix) of NTFA.

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

( ₹ in crore )

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>Part - II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>
<b>Part - III Public Account<sup>8</sup></b>					
<b>Small Savings</b> <i>(Ref. Statement 21)</i>	<b>2,561.26</b>	<b>2,593.14</b>	<b>Small Savings</b> <i>(Ref. Statement 21)</i>	<b>2,686.04</b>	<b>2,516.86</b>
<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	<b>4,290.96</b>	<b>3,187.31</b>	<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	<b>2,705.85</b>	<b>3,046.89</b>
<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>74,814.83</b>	<b>71,302.22</b>	<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>74,410.66</b>	<b>72,902.64</b>
<b>Advances</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>	<b>Advances</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>0.00</b>
<b>Suspense and Miscellaneous<sup>9</sup></b> <i>(Ref. Statement 21)</i>	<b>6,28,347.23</b>	<b>5,55,414.99</b>	<b>Suspense and Miscellaneous<sup>9</sup></b> <i>(Ref. Statement 21)</i>	<b>6,19,186.22</b>	<b>5,59,801.47</b>
<b>Remittances</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>(-)1.64</b>	<b>Remittances</b> <i>(Ref. Statement 21)</i>	<b>0.00</b>	<b>5.88</b>
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>7,10,014.28</b>	<b>6,32,496.02</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>6,98,988.77</b>	<b>6,38,273.74</b>
<b>Deficit in Public Account</b>	<b>0.00</b>	<b>5,777.72</b>	<b>Surplus in Public Account</b>	<b>11,025.51</b>	<b>0.00</b>
<b>Opening Cash Balance</b>	<b>671.24</b>	<b>301.79</b>	<b>Closing Cash Balance</b>	<b>805.90</b>	<b>671.24</b>
<b>Increase in cash balance</b>	<b>134.66</b>	<b>369.45</b>	<b>Decrease in cash balance</b>	<b>0.00</b>	<b>0.00</b>

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

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

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

( ₹ in crore )

	Closing Balance on 31 March 2023	Opening Balance on 1 April 2022
<b>(a) General Cash Balance</b>		
(1) Deposits with Reserve Bank	805.90	671.24
(2) Investments held in Cash Balance Investments Account	14,069.82	22,070.25
<b>Total - (a)</b>	<b>14,875.72</b>	<b>22,741.49</b>
<b>(b) Other Cash Balances and Investments</b>		
(1) Cash with Departmental Officers, viz. Public Works Department Officers and Forest Department Officers	234.65	234.65
(2) Permanent advances for contingent expenditure with Departmental Officers	765.46	762.40
(3) Investments of Earmarked Funds	7,028.12	5,740.12
<b>Total - (b)</b>	<b>8,028.23</b>	<b>6,737.17</b>
<b>Total - (a) and (b)</b>	<b>22,903.95</b>	<b>29,478.66</b>

**Explanatory Notes**

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

The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2022-23 advised to the RBI till 11 April 2023.

There was a difference of ₹612.27 crore (Debit) between the figures "Deposits with Reserve Bank" reflected in the accounts {₹805.90 crore (Debit)} and that intimated by the Reserve Bank of India {₹193.63 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 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 2022-23.

**4.** The investment of ₹14,069.82 crore, out of Cash Balance is in the securities of the Government of India (₹14,065.17 crore) and securities of other State Government (₹4.65 crore) as on 31 March 2023. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹276.23 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	
	2022-23	2021-22
<b>I -Tax and Non-Tax Revenue</b>		
<b>A. Tax Revenue</b>		
<b>A.1 Own Tax Revenue</b>	<b>44,017.73</b>	<b>34,854.54</b>
Taxes on Sales, Trade etc.	9,881.25	6,871.70
State Goods and Services Tax (SGST)	23,242.93	19,264.15
Stamps and Registration Fees	6,451.06	5,223.98
Taxes on Goods and Passengers	1.32	(-0.02)
Taxes on Vehicles	2,935.47	2,475.09
Land Revenue	360.57	284.20
Other Taxes on Income and Expenditure	156.50	140.99
State Excise	1.19	(-1.29)
Others	987.44	595.74
<b>A.2 Share of net proceeds of Taxes</b>	<b>95,509.85</b>	<b>91,352.62</b>
Corporation Tax	32,019.47	27,178.50
Taxes on Income other than Corporation Tax	31,262.19	26,661.32
Service Tax	149.28	1,326.22
Union Excise Duties	1,178.03	3,868.86
Integrated Goods and Services Tax (IGST)	0.00	0.00
Customs	3,754.66	6,775.97
Central Goods and Services Tax (CGST)	26,989.02	25,442.20
Taxes on Wealth	0.00	6.38
Other Taxes on Income and Expenditure	0.00	0.19
Other Taxes and Duties on Commodities and Services	157.20	92.98
<b>Total - A</b>	<b>1,39,527.58</b>	<b>126,207.16</b>
<b>B. Non-Tax Revenue</b>		
Interest Receipts	642.03	722.47
Non-ferrous Mining and Metallurgical Industries	2,729.73	1,766.14
Contributions and Recoveries towards Pension and Other Retirement Benefits	1.85	1.27
Public Service Commission	67.83	40.26
Police	48.95	33.77
Roads and Bridges	(-0.35)	51.88
Medical and Public Health	31.60	40.69
Other Rural Development Programmes	28.14	35.42
Forestry and Wild Life	61.58	31.10
Other Administrative Services	301.34	578.12
Major Irrigation	83.00	40.59
Education, Sports, Art and Culture	5.83	509.13
Other General Economic Services	35.23	30.80
Medium Irrigation	0.06	0.05
Labour and Employment	10.75	12.49
Water Supply and Sanitation	2.70	4.87
Jails	16.49	15.40
Fisheries	18.77	13.01
Crop Husbandry	5.42	5.97
Public Works	17.22	22.04

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

(₹ in crore)

Description		Actuals		
		2022-23	2021-22	
<b>B.</b>	Co-operation	6.85	4.96	
	Urban Development	3.47	1.08	
	Housing	4.55	4.74	
	Minor Irrigation	3.20	5.52	
	Civil Aviation	1.43	2.24	
	Miscellaneous General Services	1.15	1.60	
	Tourism	2.90	0.00	
	Dividends and Profits	1.49	6.54	
	Animal Husbandry	0.59	0.67	
	Information and Publicity	0.21	0.09	
	Land Reforms	(-)0.05	0.03	
	Social Security and Welfare	0.07	0.37	
	Road Transport	0.19	0.18	
	Stationery and Printing	0.16	0.04	
	Industries	0.41	0.23	
	Village and Small Industries	0.01	0.12	
	Civil Supplies	0.10	0.45	
	Other Social Services	0.00	0.00	
	Other Agricultural Programmes	0.00	0.00	
	Dairy Development	0.00	0.00	
Inland Water Transport	0.00	0.01		
<b>Total - B</b>		<b>4,134.90</b>	<b>3,984.34</b>	
<b>II - GRANTS FROM GOVERNMENT OF INDIA</b>				
<b>C.</b>	<b>Grants</b>			
	Grants-in-aid from Central Government			
	<b>Grants for State/Union Territory Plan Schemes</b>	Other Grants	(-)374.48	0.00
	<b>Grants for Centrally Sponsored Plan Schemes</b>		0.00	0.00
	<b>Grants for Centrally Sponsored Schemes</b>		22,237.18	17,832.91
	<b>Finance Commission Grants</b>	Grants towards contribution to State Disaster Response Fund	1,189.60	1,132.80
		Other Grants	5,543.05	5,944.76
	<b>Other Transfers/ Grants to States/Union Territories with Legislatures</b>	Grants under the provision to Article 275 (1) of the Constitution	10.78	0.00
		Grants towards contribution on National Disaster Response Fund	0.00	1,038.96
		Compensation for loss of revenue arising out of implementation of GST	183.66	1,945.08
		Grants from Central Road Fund	226.47	447.06
		Other Grants	9.28	264.26
	<b>Total - C</b>		<b>29,025.54</b>	<b>28,605.83</b>
	<b>Total - Revenue Receipts (A+B+C)</b>		<b>1,72,688.02</b>	<b>1,58,797.33</b>

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

		<i>( ₹ in crore)</i>	
Description		Actuals	
		2022-23	2021-22
	<b>III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		
<b>D.</b>	<b>Capital Receipts</b>		
	Disinvestment proceeds	0.00	0.00
	Others	0.00	0.00
	<b>Total - D</b>	<b>0.00</b>	<b>0.00</b>
<b>E.</b>	<b>Public Debt receipts</b>		
	<b>Internal Debt</b>	<b>38,128.98</b>	<b>30,917.46</b>
	Market Loans	36,800.00	28,517.46
	WMA <sup>1</sup> from the RBI	0.00	0.00
	Bonds	0.00	0.00
	Loans from Financial Institutions	1,328.98	2,400.00
	Special Securities issued to National Small Savings Fund	0.00	0.00
	Other Loans	0.00	0.00
	<b>Loans and Advances from Central Government</b>	<b>10,154.54</b>	<b>9,527.44</b>
	Non-Plan Loans	0.00	0.00
	Loans for State Plan Schemes	0.00	0.00
	Loans for Centrally Sponsored Schemes	0.00	0.00
	Other Loans for States/Union Territory with Legislature Schemes	10,154.54	9,527.44
	<b>Total - E</b>	<b>48,283.52</b>	<b>40,444.90</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b>	<b>41.49</b>	<b>27.92</b>
<b>G.</b>	<b>Inter-State Settlement</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total - Receipts in Consolidated Fund<sup>3</sup></b> <b>(A+B+C+D+E+F+G)</b>	<b>2,21,013.03</b>	<b>1,99,270.15</b>

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

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

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

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

**A. EXPENDITURE BY FUNCTION**

*( ₹ in crore)*

Description	Revenue	Capital	L&A	Total
<b>A General Services</b>				
<b>A.1 Organs of State</b>				
Parliament/State/Union Territory Legislatures	215.16	0.00	0.00	215.16
President, Vice President/Governor/Administrator of Union Territories	22.95	0.00	0.00	22.95
Council of Ministers	30.36	0.00	0.00	30.36
Administration of Justice	1,283.47	0.00	0.00	1,283.47
Elections	393.00	0.00	0.00	393.00
<b>A.2 Fiscal Services</b>				
Land Revenue	867.83	0.00	0.00	867.83
Stamps and Registration	144.46	0.00	0.00	144.46
State Excise	308.85	0.00	0.00	308.85
Taxes on Sales, Trade etc.	0.07	0.00	0.00	0.07
Taxes on Vehicles	111.15	0.00	0.00	111.15
Collection Charges under State Goods and Services Tax	141.84	0.00	0.00	141.84
Other Taxes and Duties on Commodities and Services	1.35	0.00	0.00	1.35
Other Fiscal Services	3.25	16.64	0.00	19.89
Appropriation for reduction or avoidance of Debt	1,288.00	0.00	0.00	1,288.00
Interest Payments	15,183.54	0.00	0.00	15,183.54
<b>A.3 Administrative Services</b>				
Public Service Commission	87.20	0.00	0.00	87.20
Secretariat-General Services	351.79	0.00	0.00	351.79
District Administration	553.23	0.00	0.00	553.23
Treasury and Accounts Administration	80.66	0.00	0.00	80.66
Police	9,235.61	574.40	0.00	9,810.01
Jails	509.81	0.00	0.00	509.81
Stationery and Printing	10.18	0.00	0.00	10.18
Public Works	637.13	1,596.45	0.00	2,233.58
Other Administrative Services	1,465.49	1,067.39	0.00	2,532.88
<b>A.4 Pensions and Misc. General Services</b>				
Pensions and Other Retirement Benefits	23,107.87	0.00	0.00	23,107.87
Miscellaneous General Service	(-5.07) <sup>1</sup>	0.00	0.00	(-5.07)
<b>Total - General Services</b>	<b>56,029.18</b>	<b>3,254.88</b>	<b>0.00</b>	<b>59,284.06</b>
<b>B Social Services</b>				
<b>B.1 Education, Sports, Art and Culture</b>				
General Education <sup>#</sup>	40,987.09	1,315.54	1,396.92	43,699.55
Technical Education	363.04	0.00	0.00	363.04
Sports and Youth Services	78.98	0.00	0.00	78.98
Art and Culture	65.59	0.00	0.00	65.59
<b>B.2 Health and Family Welfare</b>				
Medical and Public Health	8,422.46	2,426.48	0.00	10,848.94
Family Welfare	960.57	0.00	0.00	960.57

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

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

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

**A. EXPENDITURE BY FUNCTION**

*( ₹ in crore)*

Description	Revenue	Capital	L&A	Total
<b>B.3 Water Supply, Sanitation, Housing and Urban Development</b>				
Water Supply and Sanitation	2,551.72	1,310.02	0.00	3,861.74
Housing	12,574.94	314.25	0.00	12,889.19
Urban Development	5,000.80	0.00	0.00	5,000.80
<b>B.4 Information and Broadcasting</b>				
Information and Publicity	187.95	0.00	0.00	187.95
<b>B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,864.94	73.58	0.00	2,938.52
<b>B.6 Labour and Labour Welfare</b>				
Labour, Employment and Skill Development	584.76	0.00	0.00	584.76
<b>B.7 Social Welfare and Nutrition</b>				
Social Security and Welfare	9,840.79	509.83	0.00	10,350.62
Nutrition	1,810.76	0.00	0.00	1,810.76
Relief on account of Natural Calamities	1,939.40	0.00	0.00	1,939.40
<b>B.8 Others</b>				
Other Social Services	28.33	17.60	0.00	45.93
Secretariat- Social Services	86.36	0.00	0.00	86.36
<b>Total - Social Services</b>	<b>88,348.48</b>	<b>5,967.30</b>	<b>1,396.92</b>	<b>95,712.70</b>
<b>C Economic Services</b>				
<b>C.1 Agriculture and Allied Activities</b>				
Crop Husbandry	1,805.88	480.55	17.47	2,303.90
Soil and Water Conservation	204.40	0.00	0.00	204.40
Animal Husbandry	395.54	0.00	0.00	395.54
Dairy Development	114.98	0.00	0.00	114.98
Fisheries	166.06	0.00	0.00	166.06
Forestry and Wild Life	560.29	61.14	0.10	621.53
Food Storage and Warehousing	434.12	97.70	0.00	531.82
Agricultural Research and Education	361.47	0.00	0.00	361.47
Co-operation	516.85	9.89	0.00	526.74
Other Agricultural Programmes	3.27	0.00	0.00	3.27
<b>C.2 Rural Development</b>				
Special Programmes for Rural Development	2,096.69	0.00	0.00	2,096.69
Rural Employment	1,573.11	0.00	0.00	1,573.11
Land Reforms	4.93	0.00	0.00	4.93
Other Rural Development Programmes	9,636.12	6,218.08	0.00	15,854.20
<b>C.3 Irrigation and Flood Control</b>				
Major Irrigation	602.54	1,207.61	0.00	1,810.15
Medium Irrigation	0.01	0.00	0.00	0.01
Minor Irrigation	175.27	460.03	0.00	635.30
Command Area Development	24.23	0.00	0.00	24.23
Flood Control and Drainage	491.45	983.93	0.00	1,475.38

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

**A. EXPENDITURE BY FUNCTION**

*( ₹ in crore)*

Description	Revenue	Capital	L&A	Total
<b>C.4 Energy</b>				
Power	12,701.36	3,078.71	91.03	15,871.10
New and Renewable Energy	48.62	0.00	0.00	48.62
<b>C.5 Industry and Minerals</b>				
Village and Small Industries	636.33	1,392.24	524.33	2,552.90
Industries	639.72	0.00	0.00	639.72
Non-ferrous Mining and Metallurgical Industries	37.56	0.00	0.00	37.56
Telecommunication and Electronic Industries	0.00	130.83	0.00	130.83
Industries and Minerals	0.00	170.00	0.00	170.00
<b>C.6 Transport</b>				
Civil Aviation	3.52	0.00	0.00	3.52
Roads and Bridges	4,583.72	6,601.92	0.00	11,185.64
Road and Transport	131.49	7.76	0.00	139.25
Other Transport Services	0.50	959.00	0.00	959.50
<b>C.7 Science Technology and Environment</b>				
Ecology and Environment	2.26	0.00	0.00	2.26
<b>C.8 General Economic Services</b>				
Secretariat- Economic Services	135.70	0.00	0.00	135.70
Tourism	171.24	203.14	0.00	374.38
Census Surveys and Statistics	509.34	0.00	0.00	509.34
Civil Supplies	814.72	0.00	0.00	814.72
Other General Economic Services	15.16	235.11	0.00	250.27
<b>Total - Economic Services</b>	<b>39,598.45</b>	<b>22,297.64</b>	<b>632.93</b>	<b>62,529.02</b>
<b>D Grants-in-aid and Contributions</b>				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	0.11	0.00	0.00	0.11
<b>E Public Debt</b>				
Internal Debt of the State Government	0.00	12,886.20	0.00	12,886.20
Loans and Advances from the Central Government	0.00	1,464.87	0.00	1,464.87
<b>F Loans and Advances</b>				
Loans to Government Servants etc.	0.00	0.00	26.92	26.92
<b>Total - Grants-in-aid and Contributions, Public Debt and Loans and Advances</b>	<b>0.11</b>	<b>14,351.07</b>	<b>26.92</b>	<b>14,378.10</b>
<b>G Inter - State Settlement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total - Consolidated Fund Expenditure</b>	<b>1,83,976.22</b>	<b>45,870.89</b>	<b>2,056.77</b>	<b>2,31,903.88</b>

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

Sl.No.	Object of Expenditure	2022-23		
		Revenue	Capital	Total
1	Grants-in-aid	79,940.88	0.00	79,940.88
2	Construction (Major Works)	0.31	27,559.05	27,559.36
3	Salaries	24,816.02	0.14 <sup>s</sup>	24,816.16
4	Pension	23,143.69	0.00	23,143.69
5	Interest	15,183.54	0.00	15,183.54
6	Investments	0.00	3,588.60	3,588.60
7	Subsidies	14,827.79	0.00	14,827.79
8	Repayment of Borrowings	0.00	14,351.07	14,351.07
9	Minor Works	5,969.92	0.17 <sup>s</sup>	5,970.09
10	Scholarship/Stipend	5,679.23	0.00	5,679.23
11	Supplies and Materials	2,841.05	0.00	2,841.05
12	Professional and Special Services	4,264.97	0.11 <sup>s</sup>	4,265.08
13	Office Expenses	2,359.77	0.00	2,359.77
14	Machinery and Equipment	609.28	439.87	1,049.15
15	Wages	1,511.54	0.00	1,511.54
16	Loans and Advances	0.00	2,056.76	2,056.76
17	Travel Expenses	289.09	0.00	289.09
18	Publication and Printing	415.58	0.00	415.58
19	Other Administrative Expenses	223.28	0.00	223.28
20	Uniform/Clothes	179.82	0.00	179.82
21	Rent, Rates and Taxes	187.23	0.00	187.23
22	Motor Vehicles	80.33	0.00	80.33
23	Medical Reimbursement	46.48	0.00	46.48
24	Arms and Ammunition	43.43	0.00	43.43
25	Rewards	5.83	0.00	5.83
26	Compensation and assignment to Local Bodies and PRIs	0.11	0.00	0.11
27	Secret Service Expenditure	16.98	0.00	16.98
28	Petroleum, Oil and Lubricant (P.O.L.)	0.53	0.00	0.53
29	Royalty	0.00	0.00	0.00
30	Others	4,590.63	(-)46.24	4,544.39
31	Deduct- Reduction in Expenditure	(-)3,251.09	(-)21.87	(-)3,272.96
	<b>Total</b>	<b>1,83,976.22</b>	<b>47,927.66</b>	<b>2,31,903.88</b>

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

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

2021-22			2020-21		
Revenue	Capital	Total	Revenue	Capital	Total
65,015.01	0.00	65,015.01	54,928.98	0.00	54,928.98
0.10	21,328.34	21,328.44	0.00	17,390.11	17,390.11
23,524.52	(-)0.01	23,524.51	21,802.11	39.54	21,841.65
20,294.96	0.00	20,294.96	19,671.64	0.00	19,671.64
13,821.93	0.00	13,821.93	12,484.04	0.00	12,484.04
0.00	2,565.71	2,565.71	0.00	1,219.73	1,219.73
10,256.02	0.00	10,256.02	8,164.63	2.79	8,167.42
0.00	8,746.47	8,746.47	0.00	6,880.47	6,880.47
4,639.89	1.42	4,641.31	3,340.03	61.99	3,402.02
6,681.66	0.00	6,681.66	941.50	0.00	941.50
3,900.48	0.99	3,901.47	3,510.78	0.01	3,510.79
3,701.71	0.00	3,701.71	3,443.02	6.70	3,449.72
1,568.02	1.24	1,569.26	2,882.17	2.81	2,884.98
401.05	371.06	772.11	344.28	277.42	621.70
1,459.27	0.00	1,459.27	1,147.06	0.00	1,147.06
0.00	1,478.52	1,478.52	0.00	1,113.97	1,113.97
305.42	0.00	305.42	391.80	0.13	391.93
255.86	0.00	255.86	222.04	0.00	222.04
146.37	0.00	146.37	86.95	0.00	86.95
144.21	0.00	144.21	151.75	0.00	151.75
105.23	0.00	105.23	92.11	0.17	92.28
104.31	0.00	104.31	55.13	0.00	55.13
39.58	0.00	39.58	26.38	0.14	26.52
18.55	0.00	18.55	28.23	0.00	28.23
4.68	0.00	4.68	4.49	0.00	4.49
0.32	0.00	0.32	1.96	0.00	1.96
11.94	0.00	11.94	14.75	0.00	14.75
0.35	0.00	0.35	0.06	0.00	0.06
0.01	0.00	0.01	0.00	0.00	0.00
3,813.29	(-)506.28	3,307.01	7,832.31	(-)646.44	7,185.87
(-)995.03	(-)84.19	(-)1,079.22	(-)2,074.75	(-)146.50	(-)2,221.25
<b>1,59,219.71</b>	<b>33,903.27</b>	<b>1,93,122.98</b>	<b>1,39,493.45</b>	<b>26,203.04</b>	<b>1,65,696.49</b>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>A. Capital Account of General Services</b>						
4047	Capital Outlay on Other Fiscal Services	20.20	320.47	16.64	337.11	(-)17.62
4055	Capital Outlay on Police	609.75	4,199.24	574.40	4,773.64	(-)5.80
4058	Capital Outlay on Stationery and Printing	0.00	2.96	0.00	2.96	0
4059	Capital Outlay on Public Works	1,528.06	11,066.41	1,596.45	12,662.86	4.48
4070	Capital Outlay on Other Administrative Services	1,349.48	9,559.98	1,067.39	10,627.37	(-)20.90
<b>Total : A. Capital Account of General Services</b>		<b>3,507.49</b>	<b>25,149.06</b>	<b>3,254.88</b>	<b>28,403.94</b>	<b>(-)7.20</b>
<b>B. Capital Account of Social Services</b>						
<i>(a) Capital Account of Education, Sports, Arts and Culture</i>						
4202	Capital Outlay on Education, Sports, Arts and Culture	1,760.73	9,500.43	1,315.54	10,815.97	(-)25.28
<b>Total - (a)</b>		<b>1,760.73</b>	<b>9,500.43</b>	<b>1,315.54</b>	<b>10,815.97</b>	<b>(-)25.28</b>
<i>(b) Capital Account of Health and Family Welfare</i>						
4210	Capital Outlay on Medical & Public Health	865.44	8,814.15	2,426.49	11,240.64	180.38
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0
<b>Total - (b)</b>		<b>865.44</b>	<b>8,849.63</b>	<b>2,426.49</b>	<b>11,276.12</b>	<b>180.38</b>
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	1,975.96	18,599.93	1,310.02	19,909.95	(-)33.70
4216	Capital Outlay on Housing	328.69	1,555.61	314.25	1,869.86	(-)4.39
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0
<b>Total - (c)</b>		<b>2,304.65</b>	<b>20,305.81</b>	<b>1,624.27</b>	<b>21,930.08</b>	<b>(-)29.52</b>
<i>(d) Capital Account of Information and Broadcasting</i>						
4220	Capital Outlay on Information and Publicity	0.00	8.80	0.00	8.80	0
<b>Total - (d)</b>		<b>0.00</b>	<b>8.80</b>	<b>0.00</b>	<b>8.80</b>	<b>0</b>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	68.36	629.41	73.58	702.99	7.64
<b>Total - (e)</b>		<b>68.36</b>	<b>629.41</b>	<b>73.58</b>	<b>702.99</b>	<b>7.64</b>
<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	132.97	1,120.54	509.83	1,630.37	283.42
<b>Total - (g)</b>		<b>132.97</b>	<b>1,120.54</b>	<b>509.83</b>	<b>1,630.37</b>	<b>283.42</b>
<b>(h) Capital Account of Other Social Services</b>						
4250	Capital Outlay on Other Social Services	21.57	1,091.14	17.60	1,108.74	(-)18.41
<b>Total - (h)</b>		<b>21.57</b>	<b>1,091.14</b>	<b>17.60</b>	<b>1,108.74</b>	<b>(-)18.41</b>
<b>Total : B. Capital Account of Social Services</b>		<b>5,153.72</b>	<b>41,505.76</b>	<b>5,967.31</b>	<b>47,473.07</b>	<b>15.79</b>
<b>C. Capital Account of Economic Services</b>						
<b>(a) Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandry	132.02	454.48	480.55	935.03	264.00
4402	Capital Outlay on Soil and Water Conservation	0.00	14.30	0.00	14.30	0
4403	Capital Outlay on Animal Husbandry	0.00	10.88	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	143.58	419.36	61.14	480.50	(-)57.42
4408	Capital Outlay on Food Storage and Warehousing	20.33	1,135.90	97.70	1,233.60	380.57
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0
4425	Capital Outlay on Co-operation	(-)1.96	733.62	9.89	743.51	(-)604.59
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0
<b>Total - (a)</b>		<b>293.97</b>	<b>2,811.65</b>	<b>649.28</b>	<b>3,460.93</b>	<b>120.87</b>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>(b) Capital Account of Rural Development</b>						
4515	Capital Outlay on Other Rural Development Programmes	3,955.66	51,352.52	6,218.08	57,570.60	57.19
	<b>Total - (b)</b>	<b>3,955.66</b>	<b>51,352.52</b>	<b>6,218.08</b>	<b>57,570.60</b>	<b>57.19</b>
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4700	Capital Outlay on Major Irrigation	2,231.42	12,864.88	1,207.61	14,072.49	(-)45.88
4701	Capital Outlay on Medium Irrigation	0.00	7,327.91	0.00	7,327.91	0
4702	Capital Outlay on Minor Irrigation	270.27	3,038.56	460.03	3,498.59	70.21
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0
4711	Capital Outlay on Flood Control Projects	1,108.97	13,034.40	983.93	14,018.33	(-)11.28
	<b>Total - (d)</b>	<b>3,610.66</b>	<b>36,266.33</b>	<b>2,651.57</b>	<b>38,917.90</b>	<b>(-)26.56</b>
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	1,430.00	35,656.06	3,078.71	38,734.77	115.29
4810	Capital Outlay on New and Renewable Energy	0.00	1.50	0.00	1.50	0
	<b>Total - (e)</b>	<b>1,430.00</b>	<b>35,657.56</b>	<b>3,078.71</b>	<b>38,736.27</b>	<b>115.29</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	16.44	193.76	1,392.24	1,586.00	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	63.00	713.26	130.83	844.09	107.67
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	50.00	1,793.35	170.00	1,963.35	0
	<b>Total - (f)</b>	<b>129.44</b>	<b>2,810.43</b>	<b>1,693.07</b>	<b>4,503.50</b>	<b>1208.00</b>

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

( ₹ in crore )

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
<b>(g) Capital Account of Transport</b>						
5053	Capital Outlay on Civil Aviation	218.34	769.18	0.00	769.18	0
5054	Capital Outlay on Roads and Bridges	4,052.42	59,837.69	6,601.92	66,439.61	62.91
5055	Capital Outlay on Road Transport	3.78	126.54	7.76	134.30	105.29
5075	Other Transport Services	1,057.58	1,272.45	959.00	2,231.45	(-)9.32
	<b>Total - (g)</b>	<b>5,332.12</b>	<b>62,005.86</b>	<b>7,568.68</b>	<b>69,574.54</b>	<b>41.95</b>
<b>(j) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	123.58	831.56	203.14	1,034.70	64.38
5465	Capital Outlay on Investments in General Financial and Trading Institutions	70.20	676.83	0.00	676.83	(-)100.00
5475	Capital Outlay on Other General Economic Services	71.45	298.64	235.11	533.75	229.06
	<b>Total - (j)</b>	<b>265.23</b>	<b>1,807.03</b>	<b>438.25</b>	<b>2,245.28</b>	<b>65.23</b>
	<b>Total : C. Capital Account of Economic Services</b>	<b>15,017.08</b>	<b>1,92,711.38</b>	<b>22,297.64</b>	<b>2,15,009.02</b>	<b>48.48</b>
	<b>Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>	<b>23,678.29</b>	<b>2,59,366.20 *</b>	<b>31,519.83</b>	<b>2,90,886.03 *</b>	<b>33.12</b>

\*Includes Capital Expenditure of Composite Bihar upto 14 November 2000 (₹ 11,935.23 crore) which has not been allocated between the successor States of Bihar and Jharkhand (March 2023).

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## STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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### Explanatory Notes

1. A detailed statement of Capital Outlay is given in Statement 16 of Volume II.
2. The total Capital Outlay of ₹2,90,886.03 crore upto the end of 2022-23 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 2023).
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 2022-23, the Government invested ₹3,588.60 crore. The investment was ₹3,078.72 crore in Government Companies including Statutory Corporations, ₹500.00 crore in Joint Stock Companies & Partnerships and ₹9.88 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2020-21, 2021-22 and 2022-23 was ₹32,870.61 crore, ₹35,436.02 and ₹39,024.62 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 2023).

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
2022-2023	1.49

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

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

*( ₹ in crore )*

Nature of Borrowings	Balance as on 1 April 2022	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/Decrease (-)		As a percentage of Total Liabilities	
					Amount	Per cent		
<b>A. Public Debt</b>								
<b>6003 Internal Debt of the State Government</b>	<b>1,82,855.32</b>	<b>38,128.98</b>	<b>12,886.20</b>	<b>2,08,098.10</b>	<b>25,242.78</b>	<b>13.80</b>	<b>70.95</b>	
Market Loans	1,56,575.11	36,800.00	9,100.00	1,84,275.11	27,700.00	17.69	62.83	
WMA <sup>2</sup> from the RBI	0.00	0.00	0.00	0.00	0.00	0.00	0	
Bonds	2,195.25	0.00	233.18	1,962.07	(-)233.18	(-)10.62	0.67	
Loans from Financial Institution	10,111.91	1,328.98	1,664.67	9,776.22	(-)335.69	(-)3.32	3.33	
Special Securities issued to National Small Savings Fund	13,965.60	0.00	1,888.35	12,077.25	(-)1,888.35	(-)13.52	4.12	
Other Loans	7.45	0.00	0.00	7.45	0.00	0.00	0	
<b>6004 Loans and Advances from the Central Government</b>	<b>26,057.96</b>	<b>10,154.54</b>	<b>1,464.87</b>	<b>34,747.63</b>	<b>8,689.67</b>	<b>33.35</b>	<b>11.85</b>	
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	0.00	
Loans for Centrally Sponsored Plan Scheme	0.53	0.00	0.00	0.53	0.00	0.00	0.00	
WMA	42.96	0.00	0.00	42.96	0.00	0.00	0.01	
Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00	0	
Loans for Centrally Sponsored Scheme	36.42	0.00	3.32	33.10	(-)3.32	(-)9.12	0.01	
Other Loans for States/Union Territory with Legislature Schemes	25,781.26	10,154.54	1,461.55	34,474.25	8,692.99	33.72	11.75	
<b>Total : A. Public Debt</b>	<b>2,08,913.28</b>	<b>48,283.52</b>	<b>14,351.07</b>	<b>2,42,845.73</b>	<b>33,932.45</b>	<b>16.24</b>	<b>82.80</b>	
<b>B. Other Liabilities</b>								
<b>Public Account</b>								
Small savings, Provident Funds etc.	9,521.65	2,561.27	2,686.04	9,396.88	(-)124.77	(-)1.31	3.20	
Reserve funds bearing interest	1,041.49	3,002.96	1,417.85	2,626.60	1,585.11	152.20	0.90	
Reserve funds not bearing interest	0.00	1,288.00	1,288.00	0.00	0.00	0.00	0	
Deposits bearing interest	217.11	2,649.82	2,609.30	257.63	40.52	18.66	0.09	
Deposits not bearing interest	37,816.68	72,165.01	71,801.36	38,180.33	363.65	0.96	13.02	
<b>Total : B. Other Liabilities</b>	<b>48,596.93</b>	<b>81,667.06</b>	<b>79,802.55</b>	<b>50,461.44</b>	<b>1,864.51</b>	<b>3.84</b>	<b>17.20</b>	
<b>Total : Public Debt and Other Liabilities</b>	<b>2,57,510.21</b>	<b>1,29,950.58</b>	<b>94,153.62</b>	<b>2,93,307.17</b>	<b>35,796.96</b>	<b>13.90</b>	<b>100.00</b>	

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

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

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

## STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Explanatory Notes

1. **Amortisation arrangements:** A Sinking Fund has been created in the year 2008-09 as per recommendation of the 12th Finance Commission wherein ₹7,028.12 crore has been provided by the State Government upto the year 2022-23.
2. **Loans from Small Savings Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Funds' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No new loans were received during 2022-23, only Repayment of ₹1,888.35 crore was made during the year. The balance outstanding at the end of the year was ₹12,077.25 crore which was 4.97 *per cent* of the total Public Debt of the State Government as on 31 March 2023.
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 2021-22 and 2022-23 are as shown below:-

	2022-23	2021-22	Net increase (+)/decrease (-) during the year
<i>( ₹ in crore )</i>			
<b>(i) Gross debt and other obligations outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds etc.	2,52,242.61	2,18,434.93	33,807.68
(b) Other obligations	41,064.56	39,075.28	1,989.28
<b>Total (i)</b>	<b>2,93,307.17</b>	<b>2,57,510.21</b>	<b>35,796.96</b>
<b>(ii) Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	15,178.31	13,813.89	1,364.42
(b) On other obligations	5.22	8.04	(-)2.82
<b>Total (ii)</b>	<b>15,183.53</b>	<b>13,821.93</b>	<b>1,361.60</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	8.65	5.68	2.97
(b) Interest realised on investment of cash balances	276.23	189.70	86.53
(c) Interest received from deposit funds	0.00	0.00	0.00
<b>Total (iii)</b>	<b>284.88</b>	<b>195.38</b>	<b>89.50</b>
<b>(iv) Net interest charged</b>	<b>14,898.65</b>	<b>13,626.55</b>	<b>1,272.10</b>
<b>(v) Percentage of gross interest {(item (ii)} to total revenue receipts</b>	8.79	8.70	0.09
<b>(vi) Percentage of net interest {item (iv)} to total revenue receipts</b>	8.63	8.58	0.05

There was in addition certain other receipts and adjustments totalling ₹736.57 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹14,162.08 crore which worked out to 8.20 *per cent* of the revenue.

The Government also received ₹1.49 crore during the year as dividend on investments in various Undertakings.

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

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

( ₹ in crore )

Loanee Group	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2023 (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	7,978.93	1,505.52	18.19	0.00	9,466.26	1,487.33	6,996.90
Co-operative Societies/ Co-operative Corporations/Banks	807.21	0.00	1.36	0.00	805.85	(-)1.36	973.13
Panchayati Raj Institutions	57.63	0.00	0.00	0.00	57.63	0.00	36.46
Statutory Corporations	13,111.81	0.00	0.00	0.00	13,111.81	0.00	4,869.33
Government Servant	109.43	26.92	21.94	0.00	114.41	4.98	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
Others	609.40	524.33	0.00	0.00	1,133.73	524.33	1,079.65
<b>Total</b>	<b>23,194.36</b>	<b>2,056.77</b>	<b>41.49</b>	<b>0.00</b>	<b>25,209.64</b>	<b>2,015.28</b>	<b>14,025.27</b>

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 2022	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2023 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arrears
1	2	3	4	5	6	7	8
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	2,854.48	1,396.92	18.19	0.00	4,233.21	1378.73	106.26
Economic Services	20,229.60	632.93	1.36	0.00	20,861.17	631.57	13,919.01
Government Servant	109.43	26.92	21.94	0.00	114.41	4.98	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00
<b>Total</b>	<b>23,194.36</b>	<b>2,056.77</b>	<b>41.49</b>	<b>0.00</b>	<b>25,209.64</b>	<b>2,015.28</b>	<b>14,025.27</b>

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

( ₹ in crore )

Loanee - Entity	Amount of arrears as on 31 March 2023*			Earliest period to which arrears relate*	Total loans outstanding against the entity on 31 March 2023
	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	5,841.28	6,996.90	12,838.18	2001-02	9,466.26
Co-operative Societies/Co-operative Corporations/Banks	185.55	973.13	1,158.68	2001-02	805.85
Panchayati Raj Institutions	17.47	36.46	53.93	2001-02	57.63
Statutory Corporations	3,715.62	4,869.33	8,584.95	2001-02	13,111.81
Others	250.36	1,079.65	1,330.01	2001-02	1,133.73
<b>Total</b>	<b>10,034.57</b>	<b>14,025.27</b>	<b>24,059.84</b>		<b>25,089.60</b>

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

Note: Reconciliation with State Government is still awaited.

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

Comparative summary of Government Investment in the share capital of different concerns for 2021-22 and 2022-23

*( ₹ in crore )*

Sl. No.	Name of the concern	2022-23			2021-22		
		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	36,388.28	0.01	46	33,309.56	6.06
4	Other Joint Stock Companies and Partnerships	12	1,862.76	0.00	12	1,362.76	0.00
5	Co-operative Institutions and Local Bodies	17	637.76	1.48	17	627.88	0.48
<b>Total</b>		<b>79</b>	<b>39,024.62</b>	<b>1.49</b>	<b>79</b>	<b>35,436.02</b>	<b>6.54</b>

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

Sector wise details of Guarantees given by the State Government during the year and sums guaranteed outstanding on 31 March 2023 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 2022-23		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2022-23		Guarantees Commission or Fee		Other Material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
	<b>1</b>	<b>2</b>		<b>3</b>		<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		<b>9</b>	<b>10</b>	<b>11</b>
1	Power (*)	15,540.02	579.76	12,526.17	314.50	650.00	168.21	*	*	13,007.96	561.93	*	*	*
2	Co-operative (*)	5,718.40	*	4,212.78	52.69	4,000.00	4,608.40	*	*	3,604.38	48.52	*	*	*
3	Urban Development and Housing	4.00	*	*	0.57	*	*	*	*	*	*	*	*	*
4	Any other (*)	19,055.00	*	7,915.93	47.14	20,509.20	19,780.72	*	*	8,644.41	72.05	32.44	*	*
	<b>Total</b>	<b>40,317.42</b>	<b>579.76</b>	<b>24,654.88</b>	<b>414.90</b>	<b>25,159.20</b>	<b>24,557.33</b>	<b>0.00</b>	<b>0.00</b>	<b>25,256.75</b>	<b>682.50</b>	<b>32.44</b>	<b>*</b>	<b>*</b>

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

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

(i) Grants-in-aid paid in cash

( ₹ in crore )

Sl. No.	Name/ Category of the Grantee		Total Funds released as Grants-in-aid			Funds allocated for Creation of Assets out of Total Funds released under Column no. (2)			Total Funds released as Grants-in-aid
			2022-23			2022-23			2021-22
	(1)		(2)			(3)			(4)
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total		
	<b>Panchayati Raj Institutions</b>		<b>2,445.21</b>	<b>12,028.99</b>	<b>14,474.20</b>	<b>119.27</b>	<b>1,961.52</b>	<b>2,080.79</b>	<b>13,268.40</b>
	(i)	Zila Parishads	3.34	2,855.78	2,859.12	0.00	247.19	247.19	3,279.06
	(ii)	Panchayat Samities	187.82	3,614.52	3,802.34	0.00	233.11	233.11	3,566.24
	(iii)	Development Authorities	0.37	0.00	0.37	0.00	0.00	0.00	
	(iv)	Gram Panchayats	2,253.68	5,558.69	7,812.37	119.27	1,481.22	1,600.49	6,423.10
<b>2.</b>	<b>Urban Local Bodies</b>		<b>217.12</b>	<b>4,773.61</b>	<b>4,990.73</b>	<b>185.37</b>	<b>1,693.53</b>	<b>1,878.90</b>	<b>5,386.53</b>
	(i)	Municipal Corporations	118.55	4,701.33	4,819.88	108.39	1,687.79	1,796.18	5,043.21
	(ii)	Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	3.73
	(iii)	Municipalities/Municipal Councils	98.57	72.28	170.85	76.98	5.74	82.72	339.59
<b>3.</b>	<b>Public Sector Undertakings</b>		<b>98.57</b>	<b>767.18</b>	<b>865.75</b>	<b>87.34</b>	<b>0.00</b>	<b>87.34</b>	<b>837.64</b>
	(i)	Government Companies	0.00	757.63	757.63	0.00	0.00	0.00	757.63
	(ii)	Development Authorities	0.85	5.64	6.49	0.00	0.00	0.00	10.02
	(iii)	Statutory Corporations	97.72	3.91	101.63	87.34	0.00	87.34	69.99
<b>4.</b>	<b>Autonomous Bodies</b>		<b>673.48</b>	<b>4,633.91</b>	<b>5,307.39</b>	<b>542.58</b>	<b>22.00</b>	<b>564.58</b>	<b>4,379.05</b>
	(i)	Universities	421.03	3,910.81	4,331.84	318.54	1.00	319.54	3,684.25
	(ii)	Development Authorities	43.51	70.30	113.81	22.00	21.00	43.00	40.65
	(iii)	Co-operative Institutions	141.13	0.00	141.13	141.13	0.00	141.13	103.09
	(iv)	Others	67.81	652.80	720.61	60.91	0.00	60.91	551.06
<b>5.</b>	<b>Non-Government Organisations</b>		<b>52,970.46</b>	<b>1,332.35</b>	<b>54,302.81</b>	<b>15,391.42</b>	<b>16.31</b>	<b>15,407.73</b>	<b>41,143.39</b>
	(i)	Development Authorities	1,256.37	11.96	1,268.33	192.25	0.00	192.25	1,642.97
	(ii)	Others	51,714.09	1,320.39	53,034.48	15,199.17	16.31	15,215.48	39,500.42
<b>Grand Total</b>			<b>56,404.84</b>	<b>23,536.04</b>	<b>79,940.88</b>	<b>16,325.98</b>	<b>3,693.36</b>	<b>20,019.34</b>	<b>65,015.01</b>

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

(ii) Grants-in-aid given in kind		( ₹ in crore )		
Sl.No.	Name/ Category of the Grantee	Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature	2021-22
		2022-23		
<b>1.</b>	<b>Panchayati Raj Institutions</b>			
(i)	Zila Parishads	0.00	0.00	0.00
(ii)	Panchayat Samities	0.00	0.00	0.00
(iii)	Gram Panchayats	0.00	0.00	0.00
<b>2.</b>	<b>Urban Local Bodies</b>			
(i)	Municipal Corporations	0.00	0.00	0.00
(ii)	Municipalities/ Municipal Councils	0.00	0.00	0.00
(iii)	Others	0.00	0.00	0.00
<b>3.</b>	<b>Public Sector Undertakings</b>			
(i)	Government Companies	0.00	0.00	0.00
(ii)	Statutory Corporations	0.00	0.00	0.00
<b>4.</b>	<b>Autonomous Bodies</b>			
(i)	Universities	0.00	0.00	0.00
(ii)	Development Authorities	0.00	0.00	0.00
(iii)	Co-operative Institutions	0.00	0.00	0.00
(iv)	Others	0.00	0.00	0.00
<b>5.</b>	<b>Non-Government Organisations</b>			
(i)	Development Authorities	0.00	0.00	0.00
(ii)	Others	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

( ₹ in crore )

Particulars	Actuals					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	16,787.46	1,67,188.76	1,83,976.22	14,059.54	1,45,160.17	1,59,219.71
Expenditure Heads (Capital Account)	0.00	31,519.82	31,519.82	0.00	23,678.29	23,678.29
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	14,351.07	2,056.77	16,407.84	8,746.47	1,478.51	10,224.98
<b>Total :</b>	<b>31,138.53</b>	<b>2,00,765.35</b>	<b>2,31,903.88</b>	<b>22,806.01</b>	<b>1,70,316.97</b>	<b>1,93,122.98</b>
<b>(a) The figures have been arrived as follows:</b>						
<b>E. Public Debt</b>						
Internal Debt of the State Government	12,886.20	0.00	12,886.20	7,619.64	0.00	7,619.64
Loans and Advances from the Central Government	1,464.87	0.00	1,464.87	1126.83	0.00	1126.83
<b>F. Loans and Advances*</b>						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	1,396.92	1,396.92	0.00	682.15	682.15
Loans for Economic Services	0.00	632.93	632.93	0.00	767.60	767.60
Loans to Government Servants etc.	0.00	26.92	26.92	0.00	28.76	28.76
Loans for Misc. purposes	0.00	0.00	0.00	0.00	0.00	0.00
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total(a):</b>	<b>14,351.07</b>	<b>2,056.77</b>	<b>16,407.84</b>	<b>8,746.47</b>	<b>1,478.51</b>	<b>10,224.98</b>
<b>(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2021-22 and 2022-23 was as under:-</b>						
Year	Percentage of total expenditure					
	Charged			Voted		
2021-22	11.81			88.19		
2022-23	13.43			86.57		

\*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 2022	During the year 2022-23	On 31 March 2023
<b>Capital and Other Expenditure</b>			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	25,688.08	3,262.30	28,950.38
Education, Sports, Art and Culture	9,692.71	1,316.30	11,009.01
Health and Family Welfare	9,059.98	2,426.49	11,486.47
Water Supply, Sanitation, Housing and Urban Development	21,206.96	1,627.36	22,834.32
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	680.38	73.60	753.98
Social Welfare and Nutrition	1,258.22	510.38	1,768.60
Other Social Services	1,217.47	18.07	1,235.54
Agriculture and Allied Activities	2,849.44	649.27	3,498.71
Rural Development	54,723.57	6,225.57	60,949.14
Irrigation and Flood Control	38,018.55	2,652.41	40,670.96
Energy	35,657.56	3,078.71	38,736.27
Industry and Minerals	2,825.24	1,693.07	4,518.31
Transport	63,597.41	7,569.33	71,166.74
General Economic Services	1,995.22	438.83	2,434.05
<b>Gross Capital Expenditure</b>	<b>2,68,479.77</b>	<b>31,541.69</b>	<b>3,00,021.46</b>
Deduct - Recoveries of Overpayments	(-)9,112.46	(-)21.87	(-)9,134.33
<b>Net Capital Expenditure</b>	<b>2,59,367.31</b>	<b>31,519.82</b>	<b>2,90,887.13</b>
<b>Loans and Advances</b>			
<b>Loans and Advances for various Services</b>			
Education, Sports, Art and Culture	2,373.42	1,378.73	3,752.15
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 2022	During the year 2022-23	On 31 March 2023
Agriculture and Allied Activities	2,552.59	16.21	2,568.80
Rural Development	59.86	0.00	59.86
Irrigation and Flood Control	55.61	0.00	55.61
Energy	15,943.10	91.03	16,034.13
Industry and Minerals	1,424.28	524.33	1,948.61
Transport	16.31	0.00	16.31
General Economic Services	177.86	0.00	177.86
Loans to Government Servants	109.42	4.98	114.40
Loans for Miscellaneous Purposes	0.85	0.00	0.85
<b>Total - Loans and Advances</b>	<b>23,194.36</b>	<b>2,015.28</b>	<b>25,209.64</b>
Inter- State Settlement	(-)74.01	0.00	(-)74.01
<b>Total - Capital and Other Expenditure</b>	<b>2,82,487.66</b>	<b>33,535.10</b>	<b>3,16,022.76</b>
<b>Deduct</b>			
Contribution from Contingency Fund	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contributions from Development Funds, Reserve Funds etc.	1.10	0.00	1.10
<b>Net- Capital and Other Expenditure</b>	<b>2,82,486.56</b>	<b>33,535.10</b>	<b>3,16,021.66</b> (X)
<b>PRINCIPAL SOURCES OF FUNDS</b>			
<b>Debt -</b>			
Internal Debt of the State Government	1,82,855.32	25,242.78	2,08,098.10
Loans and Advances from the Central Government	26,057.96	8,689.67	34,747.63
Small Savings, Provident Fund etc.	9,521.66	(-)124.77	9,396.89
<b>Total - Debt</b>	<b>2,18,434.94</b>	<b>33,807.68</b>	<b>2,52,242.62</b>
<b>Other Obligations</b>			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	1,041.49	1,585.11	2,626.60

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

( ₹ in Crore )

	On 1 April 2022	During the year 2022-23	On 31 March 2023
Deposits and Advances	37,783.84	404.16	38,188.00
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)16,406.16	1,160.57	(-)15,245.59
Remittances	(-)1,125.96	0.00	(-)1,125.96
<b>Total - Other Obligations</b>	<b>21,643.21</b>	<b>3,149.84</b>	<b>24,793.05</b>
<b>Total - Debt and Other Obligations</b>	<b>2,40,078.15</b>	<b>36,957.52</b>	<b>2,77,035.67</b>
<i>Deduct</i> - Cash Balance	671.24	134.66	805.90
<i>Deduct</i> - Investments	22,070.25	(-)8,000.43	14,069.82
Add- Amount closed to Government Account during 2021-22	0.00	0.00	0.00
<b>Net Provision of funds</b>	<b>2,17,336.66</b>	<b>44,823.29</b>	<b>2,62,159.95</b> (Y)

<b>Deduct-</b> Revenue Surplus (+)/Deficit (-) for 2022-23	(-)11,288.20
<b>Add-</b> Adjustment on Account of retirement/ Disinvestment	0.00
Net Provision of Funds	44,823.29
Progressive Net Capital and Other Expenditure	3,16,021.66
Progressive Principal Source of Fund	2,62,159.95
<b>Difference</b>	<b>53,861.71</b>

(a) The difference of ₹53,861.71 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2023 is explained below:

1. Cumulative Revenue Surplus as on 31 March 2022	59,345.04
2. Revenue deficit during the year 2022-23	(-)11,288.20
3. Net effect of balances transferred to West Bengal under Bihar and West Bengal (Cash balances transfer to territories) Act, 1956, balances/expenditure dropped proforma owing to change in accounting procedure, rectification on errors and restructuring of accounting classification and balances closed to Government Accounts upto the accounts for the period 2000-01 (1 April 2000 to 14 November 2000)	(-)185.80
4. Cash balance transferred to the State of Jharkhand (Accounts for 15 November 2000 to 31 March 2001)	28.73
5. Internal debt apportioned to the State of Jharkhand	2,211.70
6. Loans and Advances from Central Government apportioned to the State of Jharkhand	3,750.24
<b>Total</b>	<b>53,861.71</b>

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

A. The following is a summary of the balances as on 31 March 2023

( ₹ in Crore )

Debit balance	Sector of the General Account	Name of Account	Credit balance
		<b>Consolidated Fund</b>	
2,37,024.31 *	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	2,42,845.73
25,209.65	F	Loans and Advances	
		Inter-State Settlement	74.01
		<b>Contingency Fund</b>	
		Contingency Fund	350.00
		<b>Public Account</b>	
	I	Small Savings, Provident Funds etc.	9,396.88
	J	<b>Reserve Funds</b>	
		(i) Reserve Funds Bearing Interest	2,626.60
		(ii) Reserve Funds not Bearing Interest	7,028.12
		<b>Gross Balance</b>	<b>9,654.72</b>
7,028.12		Investments	
	K	<b>Deposits and Advances</b>	
		(i) Deposits Bearing Interest	257.63
		(ii) Deposits not Bearing Interest	38,180.33
249.96		(iii) Advances	
	L	<b>Suspense and Miscellaneous</b>	
14,069.82		Investments	
15,416.89		Other Items (Net)	171.31
1,125.96	M	<b>Remittances</b>	
805.90	N	<b>Cash Balance<sup>(a)</sup></b>	
<b>3,00,930.61</b>		<b>TOTAL</b>	<b>3,00,930.61</b>

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

(a) "As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Explanatory Notes (1) under Annexure A to Statement 2 at page 7 may please be referred to for details".

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

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

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

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

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

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

Debit	Details	Credit
		<i>( ₹ in Crore )</i>
1,94,216.29	A. Amount at the Debit of Government Account on 1 April 2022	
	B. Receipt Heads (Revenue Account)	1,72,688.02
	C. Receipt Heads (Capital Account)	
1,83,976.22	D. Expenditure Heads (Revenue Account)	
31,519.82	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous	
	(Miscellaneous Government Accounts)	
	G. Amount at the debit of Government	
	Account on 31 March 2023	2,37,024.31
<b>4,09,712.33</b>	<b>TOTAL</b>	<b>4,09,712.33</b>

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

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

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

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

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

**(i) Reporting Entity:**

These accounts present the transactions of the Government of Bihar. The accounts of receipts and 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 622 Divisions of various Public Works Departments *viz.* Building Works (62), Roads Construction (77), Water Resources (245), Public Health Engineering (63), Planning and Development (Panchayati Raj) (57), Rural Works Divisions (118) and 49 Forest Divisions are included in treasury accounts. No accounts have been excluded at the end of the year.

**(ii) Reporting Period:**

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

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

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

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial 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, Ministry of Finance, GoI, in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements).

A separate budget comparison statement is presented as Appropriation Accounts, which represents 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 authorized. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

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

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to the Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund *etc.*) crediting deposit heads of accounts in the Public Account by debiting the 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.

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## NOTES TO FINANCE ACCOUNTS- Contd...

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**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 the Statements as on 31 March 2023 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 services 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 off the figures.

**(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 the Consolidated Fund, the Contingency Fund and the 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 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:**

**(i) 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 2022-23, the State Government has opened 07 new Sub Heads (04 under the Revenue Section and 03 Capital

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

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Section) in the budget without seeking the advice of the Comptroller and Auditor General of India, required under the Constitution. The State Government provided budget provisions under these heads and incurred expenditure of ₹17.65 crore (Revenue: ₹13.17 crore and Capital: ₹4.48 crore) in these heads during 2022-23. The Accountant General (A&E) has taken up the matter with the State Government.

**(ii) Operation of unauthorized Minor head:**

During 2022-23, the State Government operated unauthorized Minor head '103- Receipts from Cinematograph Films Rules' under Major Head-'0220-Information and Publicity' and Sub-Major head -'01-Films' and classified revenue receipts of ₹ 9,000 under the Minor head -103.

**(iii) Discrepancy in depiction of budget provisions and wrong classification:**

The budget documents of the State Government for the year 2022-23, did not depict the correct classification of expenditure in respect of Salary, Minor Works and Professional and Special Services; Expenditure on these objects was classified under Capital heads of accounts instead of Revenue heads of accounts. The misclassification between Revenue Expenditure and Capital Expenditure is depicted in Para 3 (ii)-Misclassification between Revenue and Capital Expenditure.

**3. Consolidated Fund:**

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

During the year 2022-23, the State GST collection was ₹23,242.93 crore compared to ₹19,264.15 crore in 2021-22, registering an increase of ₹3,978.78 crore (20.65 *per cent*). This includes Advance Apportionment of IGST amounting to ₹707.07 crore. In addition, the State received ₹26,989.02 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹50,231.95 crore. During 2022-23, the State Government received compensation of ₹183.66 crore as Revenue receipts, on account of loss of revenue arising out of implementation of GST.

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

During the year 2022-23, Government of Bihar, incorrectly booked expenditure of ₹0.42 crore under Capital Section instead of Revenue Section, as determined from the purpose of expenditure. Therefore, the Revenue expenditure is understated by ₹0.42 crore. Impact of this misclassification, is given under paragraph 7.

**(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 State Government with the figures accounted for by the Accountant General (A&E). During the year 2022-23, receipts amounting to ₹1,43,135.46 crore (82.89 *per cent* of total Revenue Receipts) and expenditure amounting to ₹1,63,284.02 crore (75.77 *per cent* of total revenue and capital expenditure) were reconciled by the State Government.

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

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

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

Minor Head 800-Other Receipts/800-Other Expenditure 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 2022-23, amount of ₹732.44 crore under 41 Major Heads of Account, constituting 0.42 per cent of the total Revenue Receipts (₹1,72,688.02 crore) was classified under 800-Other Receipts in the accounts. However, booking under Minor Head 800-Other Receipts was more than 10 per cent under 18 Major Heads (more than 95 per cent in seven of these cases).

During the previous 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 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).

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

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

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

*(₹ in crore)*

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

Note:

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

<sup>@</sup>During the year, Receipts of ₹1,229.60 crore and payments of ₹1,411.76 crore appeared in the plus minus memo as per CFMS.

<sup>\*</sup>Difference of ₹8.01 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 2022 are given below:

*(₹ in crore)*

Opening Balance as on April 2021		Addition during the year		Closed/Withdrawal during the year		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

**(vi) Unadjusted Abstract Contingent (AC) Bills:**

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

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

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

\*AC Bills drawn up to September 2022 have been taken into account.

<sup>#</sup>Accretion of 646 AC Bills, over the previous year, is due to addition of AC Bills taken into account after September 2021.

Details of unadjusted AC bills as on 31 March 2022 was as follows:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2020-21	25,101	6,859.68
2021-22	827	770.05
<b>Total</b>	<b>25,928</b>	<b>7,629.73</b>

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

In terms of Rules 271 of Bihar Treasury Code, 2011, Utilization Certificates (UCs), in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 18 months from the date of receipt of grant or before applying for a further

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

grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, ₹1,09,093.32 crore, pertaining to 9,374 outstanding UCs for the period up to 31.03.2023 was cleared. Details of outstanding UCs as on 31.03.2023 is given below:

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

\* The year mentioned above relates to "Due year" i.e., after 18 months of actual drawal. During the year 2022-23, ₹79,940.88 crore, related to 21,686 GIA bills, were added.

The position of outstanding UCs as on 31.03.2022 was as follows:

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

**(viii) Interest Adjustment:**

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposits 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 thereon, during the year 2022-23 are given below:

Funds/Deposits	Balance as on 1 April 2022	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	217.64	Interest calculated at the rate of 7.1 per cent, as notified by the Government/payable to the General Provident Fund	15.45	Nil
State Compensatory Afforestation Fund	566.71	Interest calculated at the rate of 3.35 per cent, as notified by the Ministry of Environment, Forest & Climate Change, GoI	18.98	Nil

(₹ in crore)

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

<b>Funds/Deposits</b>	<b>Balance as on 1 April 2022</b>	<b>Basis for calculation of interest</b>	<b>Interest due</b>	<b>Interest paid</b>
State Disaster Response Funds	229.06	Interest calculated at the rate of 7.49 <i>per cent</i> (average rate of interest on Ways and Means Advances plus 2 <i>per cent</i> )	17.16	Nil
State Disaster Mitigation Fund	245.72	Interest calculated at the rate of 7.49 <i>per cent</i> (average rate of interest on Ways and Means Advances plus 2 <i>per cent</i> )	18.40	Nil
<b>Total</b>	<b>1,259.13</b>		<b>69.99</b>	<b>Nil</b>

Non-payment of the interest amounting to ₹69.99 crore has resulted in understatement of Revenue expenditure.

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

The State Government has not created Guarantee Redemption Fund. There were outstanding guarantees of ₹25,069.78 crore (Principal: ₹24,654.88 crore and Interest: ₹414.90 crore) as on 1 April 2022.

During the year 2022-23, the State Government issued guarantees of ₹25,159.20 crore and ₹32.44 crore was receivable towards guarantee commission from Bihar State Food and Civil Supplies Corporation Limited. This constituted 0.13 *per cent* of the guaranteed amount during 2022-23. Details are given in Statements 9 and 20 of the Finance Accounts Volume-I & II, respectively.

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

Expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional heads of accounts.

During the year 2022-23, the Government of Bihar incurred an expenditure of ₹6,018.45 crore against the budget allocation of ₹19,352.57 crore under Major Heads 2215, 2217, 2406, 2852, 3435, 4202, 4215 and 4711. During the previous year, the Government incurred ₹5,842.47 crore against the budget allocation of ₹9,782.87 crore, under Major Heads 2215, 2217, 2406, 2810, 2852, 3435, 4202, 4215 and 4711.

**(xi) Expenditure relating to unforeseen/extraordinary events:**

During the year 2022-23, the Government of Bihar incurred ₹213.64 crore (₹981.40 crore in previous year 2021-22), on relief measures relating to unforeseen/extraordinary events (*i.e.* COVID-19 pandemic) under Major Head 2245, as Revenue Expenditure.

The Government has not received any amount from the Central Government for this purpose, as grants-in-aid/ central assistance *etc.*

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

On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Bihar had made excess repayment of ₹11.52 crore (Principal: ₹5.30 crore, Interest: ₹6.22 crore) to the end of 31 March 2023, of which, Ministry of Finance has so far adjusted ₹7.06 crore and the remaining ₹4.46 crore is yet to be adjusted.

**(xiii) Loans given by the State Government:**

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E)) amounting to ₹19,811.56 crore, 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 crore (in FY 2021-22) and ₹1,417.57 crore (in FY 2022-23) given to Statutory Bodies/Other entities (details are 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.

Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Only 04, out of the 34 Departments/Loanees have 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 Central 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. However, no information has been received from the State Government.

**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 2023, is ₹57,512.64 crore (Revenue Expenditure: ₹52,673.14 crore and Capital Expenditure: ₹4,839.50 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 the State Budget):**

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

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

**(xvii) Off-Budget Liabilities of State Government:**

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to State entity.

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. However, the State Government has informed ₹2,077.60 crore (as on 31.03.2023), as off-budget liabilities of two PSUs namely Bihar State Road Development Corporation Ltd. (BSRDC) and Bihar Rural Road Development Agency (BRRDA), respectively.

*(₹ in crore)*

Sl. No.	Name of the Institution/Organization	Amount Guaranteed	Source of Information
1.	Bihar State Road Development Corporation Ltd. (Road Construction Department)	1,206.77	State Government
2.	Bihar Rural Road Development Agency (Rural Works Department)	870.83	State Government
	<b>Total</b>	<b>2,077.60</b>	

In the year 2022-23, the State Government provided ₹180.05 crore as Assistance/Grants on account of Off-Budget borrowings. In addition to the Off-Budget borrowing, implicit subsidies to the power utilise of ₹7,801 crore on account of non-recovery of cost, was also provided in the year. They affects fiscal balance.

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

Ministry of Finance, Government of India, vide letter No. 1(13)PFMS/FCD/2020 dated 23.03.2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

The State Government received ₹22,481.46 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred Central share of ₹ 22,231.91 crore received in Treasury Accounts and State share of ₹14,190.40 crore to the SNAs. Out of total transfer of ₹36,422.31 crore, ₹745.69 crore was transferred through AC Bills, ₹29,627.52 crore through GIA bills, ₹5,996.11 crore through Fully Vouched Contingent Bills and ₹52.99 crore through Bills for Scholarships and Stipends. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the State Government/SNAs, ₹15,732.06 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

**(xix) Booking of transactions under Suspense Accounts:**

Office of the Accountant General (A&E) has raised objection in regard to 11,400 vouchers, amounting to ₹2,725.00 crore (Revenue expenditure: ₹873.05 crore and Capital Expenditure: ₹1,851.95 crore) during the year 2022-23. These vouchers have been kept in Suspense Accounts, for want of sanction orders/pension payment documents/running bills/sub-vouchers *etc.* Objection Book Suspense pertaining to previous years, amounting to ₹3,713.42 crore (Revenue: ₹2,206.05 crore and Capital: ₹1,507.37 crore) has been cleared during 2022-23.

**4. Contingency Fund:**

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

**5. Public Account:**

**(i) National Pension System (NPS):**

During the year 2022-23, total contribution to Defined Contribution Pension Scheme was ₹2,649.81 crore (Employees' contribution ₹1,106.56 crore at the rate of 10 *per cent* and Government's contribution ₹1,543.25 crore at the rate of 14 *per cent*). The detailed information on government's contribution is available in Statement No. 15 of the Finance Accounts Vol-II. The Government transferred ₹2,649.81 crore to the Public Account under Major Head 8342-117-Defined Contribution Pension Scheme for Government Employees. Government's contribution to NPS was less by ₹5.93 crore (Government's required contribution: ₹1,549.18 crore @ 14%), which resulted in understatement of Revenue expenditure to that extent.

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

**(a) State Disaster Response Fund (SDRF):**

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2022-23, the State Government received ₹1,189.60 crore as Central Government's share. The State Government's share during the year is ₹396.80 crore. The State Government transferred ₹2,625.36 crore (Central share: ₹1,189.60 crore, State share: ₹396.80 crore and ₹1,038.96 crore received towards NDRF during 2021-22) to the Fund under Major Head 8121-122-SDRF. The State Government has not received any Grant from the Central Government towards NDRF during 2022-23.

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

The State Government has constituted (July 2022) the State Disaster Mitigation Fund (SDMF) under Section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disasters notified by the State Government from time to time.

During the year 2022-23, the State Government received ₹148.70 crore from the Central Government which are yet to be transferred to the fund under Major Head 8121-130 SDMF. However, the State Government transferred ₹377.60 crore (Central Share: ₹283.20 crore and State Share: ₹94.40 crore, related to the previous year) to the fund under Major Head 8121-130-SDMF during the year 2022-23. Non-transfer of ₹148.70 crore resulted in understatement of Revenue expenditure to that extent as mentioned in paragraph 7.

**(c) 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 2022-23, the State Government has not received any amount (₹43.64 crore received in previous year) from National Compensatory Afforestation fund. The total balance in the State Compensatory Afforestation Fund as on 31<sup>st</sup> March 2023 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 amortization of loans in March 2009. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal Debt; ₹1,82,855.32 crore + Public Account; ₹48,596.93 crore) as at the end of the previous year to the Consolidated Sinking Fund. During the year 2022-23, Government contributed ₹1,288.00 crore (required contribution ₹1,157.26 crore). The total accumulation of the Fund was ₹8,320.73 crore (Principal: ₹7,028.12 crore + Interest: ₹1,292.61 crore), as on 31 March 2023.

**(b) Guarantee Redemption Fund:**

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

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

The Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructures.

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

During the year 2022-23, the State Government received grants of ₹226.47 crore towards CRIF and the transferred the same to the Fund.

**(iii) Suspense 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. As on 31 March, 2023, outstanding balances under Major Heads 8658 and 8782 were ₹14,416.21 crore (debit) and ₹1,123.08 crore (debit). Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under these heads of Accounts (which are carried forward from year to year) of the State Government.

**(iv) Cheques and Bills:**

Credit balance under MH 8670-Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2022 was ₹207.48 crore (Credit). During 2022-23, cheques worth ₹1,88,540.91 crore were issued, against which an amount of ₹1,88,577.08 crore was encashed leaving a closing balance of ₹171.31 crore (Credit) as on 31 March 2023. 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 2023.

**(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 2022-23, the Government collected ₹104.95 crore (collection of the Cess was ₹116.97 crore in 2020-21 and ₹122.23 crore in 2021-22) as Cess under Major Head 8443-108 and transferred ₹92.91 crore (as against ₹31.44 crore in 2020-21 and ₹51.41 crore in 2021-22) to the Bihar Building and Other Construction Workers Welfare Board. The un-transferred amount from the Major head 8443-108 was ₹258.15 crore, as on 31 March 2023, as against ₹246.11 crore, as on 31 March 2022.

**(vi) Other Cess/fee/surcharge:**

As per section 6B of the Bihar Motor Vehicle Taxation (Amendment) Act, 2016, the State Government may by notification in the Official Gazette, establish a fund to be called the "Bihar Road Safety Fund". However, no such fund has been created by the State Government till 31 March, 2023.

During the year 2022-23, the Government collected ₹159.13 crore (2020-21: ₹115.04 crore and 2021-22: ₹132.29 crore) being the collection of as Road Safety Cess under 0041-00-102-0002.

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

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**(vii) Adverse Balance:**

Minus balances appearing in the accounts during the year 2022-23 are given below. The minus balances under these heads were mainly due to misclassification and are under review/corrections.

*(₹ in crore)*

Major Head	Major Head Description	Minus balance
8011-107- Bihar State Government Employees' Group Insurance Scheme	Insurance and Pension Funds	(-) 99.71
8336-800-Other Deposits	Civil Deposits	(-)0.55

**(viii) Cash Balance:**

The Cash balance as on 31 March 2023, as per record of Accountant General (A&E) was ₹805.90 crore (debit) and that reported by the RBI was ₹193.62 crore (credit). There was a net difference of ₹612.28 crore (debit), mainly due to incorrect reporting of transactions and non-reconciliation by agency banks. The difference is under reconciliation.

The Cash Balance as on 31 March 2022 as per record of 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 transactions and non-reconciliation by agency banks.

**(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 ₹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 the Distribution Companies as subsidy in the year 2016-17. During the year 2022-23, the State Government has paid principal of ₹233.17 crore and an interest of ₹175.16 crore on the Bonds issued under UDAY.

**6. State specific issues:**

**(a) Apportionment of pension liabilities and other retirement benefits:** In terms of the Eighth Schedule under Section 53 of the Bihar Re-organisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) up to 31 March 2001 and every subsequent financial year, shall be apportioned between the successor States of Bihar and Jharkhand in the ratio of the number of employees. However, as per the decision taken in the meeting chaired by the Secretary, Ministry of Home Affairs, GoI, with the Chief Secretaries of the Government of Bihar and Government of Jharkhand on 18 June 2018, pension liabilities between the successor States shall be apportioned on the basis of population ratio i.e. 645.30:218.44. The Government of Bihar has received an amount of ₹1,493.95 crore till 2018-19, out of total receivable amount of ₹2,451.13 crore up to 31 March 2021. Further, in a meeting held on 06.02.2023, chaired by Union Home Secretary, the Government of Jharkhand has been instructed to resume the payment on the basis of population ratio as decided earlier.

**(b) Allocation of balances as a result of reorganization of States:** The Bihar Reorganisation Act, 2000, provides for the manner in which balances are to be apportioned among the successor States of Bihar and Jharkhand with effect from 15 November 2000 (the date of bifurcation of the States of Bihar and Jharkhand). The progressive expenditure as a whole, as on 14 November 2000, under the Capital Section (Major heads 4059 to 5475), Loans and Advances (Major heads (6202 to 7615) and balances under Part III Public Account except deposits with Reserve Bank were transferred as the opening balances in the Finance Accounts of Bihar for the period w.e.f. 15 November 2000 to 31 March 2001. The Cash Balance maintained by the Reserve Bank of India and balances under Public Debt have been apportioned; balances under the Capital Section ₹11,935.23 crore, Loans and Advances ₹6,583.36 crore and Public Account ₹7,369.90 crore (Cr. ₹9,760.42 crore and Dr. ₹2,390.52 crore) remained un-apportioned. Details are given in Appendix-XIII of the Finance Accounts 2022-23.

**7. Impact on revenue expenditure:**

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

Para Number	Item	Overstatement of Revenue Expenditure (₹ in crore)	Understatement of Revenue Expenditure (₹ in crore)
3(ii)	Misclassification between Revenue and Capital Expenditure		0.42
3(viii)	Non-payment of Interest on Defined Contribution Pension Scheme		15.45
3(viii)	Non-payment of Interest on State Compensatory Afforestation Fund		18.98
3 (viii)	Non-payment of interest on SDRF		17.16
3 (viii)	Non-payment of interest on SDMF		18.40
5 (i)	Employer's Short contribution to NPS		5.93
5 (ii) (A) (b)	Non-transfer of Central Grants SDMF into Public Account		148.70
<b>Total</b>			<b>225.04</b>





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