



Finance Accounts (Volume I)

2019-20



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Bihar

Finance Accounts (Volume I)

for the year 2019-20

Government of Bihar

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

This compilation containing the Finance Accounts of the Government of Bihar for the year ending 31 March 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes. Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Bihar and the statements received from the Reserve Bank of India. Statements 8, 9, 10, 15 (Annexure-I), 17(b), 17(c), 19 and 20 and Appendices III, IV, IX, XI and XII in this compilation have been prepared directly from the information received from the Government of Bihar/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Bihar are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given. I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Bihar for the year 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Bihar being presented separately for the year ended 31 March 2020.

Emphasis of Matter

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

1. Total contribution towards New Pension Scheme was ₹1,505.23 crore (excluding opening balance as on April 2019 is ₹188.32 crore) for the period 2019-20 against which an amount of ₹1,302.58 crore was transferred to the designated authority (NSDL) leaving a balance of ₹390.97 crore to be transferred to NSDL for further investment as per the provisions of the scheme. Thus, the current liability stands deferred to future years.
2. Under different Major Heads, departments of the State Government had drawn ₹4,231.06 crore from Government accounts against 5,689 Abstract Contingent (AC) bills during the financial year 2019-20. Out of which 1,383 AC bills were drawn in March 2020 alone. Substantial expenditure against AC bills in March shows that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

In addition to this, 14,953 AC bills amounting to ₹4,924.38 crore drawn up to 2018-19 were also outstanding as on 31 March 2020. Thus, a total of 20,642 bills amounting to ₹9,155.44 crore were outstanding as on 31 March 2020. Advances drawn and not accounted for increased the possibility of wastage/misappropriation/malfeasance etc.

3. During the year 2019-20, 327 Utilisation Certificates amounting to ₹21,448.74 crore, which had become due, were not submitted by the bodies and authorities of the State against the Grant-in-aid provided by Government of Bihar. Therefore, there is no assurance that the amount of ₹21,448.74 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/authorised.

In addition to this, 2,263 UCs amounting to ₹58,242.18 crore due for submission up to 2018-19 were also outstanding as on 31 March 2019. Thus, a total of 2,590 UCs amounting to ₹79,690.92 crore were due for submission as on 31 March 2020. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.

4. As per CFMS data, ₹3,312.94 crore was lying in 158 PD Accounts at the end of March 2020. Difference of 16.00 crore was noticed in closing balance of March 2019 and opening balance in April 2019 under PD Accounts.
5. Over the last several years, Government of Bihar has been transferring amounts from Consolidated Fund to Public Account (Deposit accounts specifically), by debiting revenue and capital major heads of accounts. The amounts so transferred are taken as expenditure for the year in the accounts when actual expenditure may or may not have occurred during the year. In respect of amounts transferred over the years by depicting capital expenditure, deposit accounts, as on 31 March 2020, retain an accumulated amount of ₹24,942.26 crore. Trend analysis revealed that fund booked under capital expenditure transferred to Major Head-8448 range from 16 *per cent* to 91 *per cent* during last five years, which is significant.
6. Government provided budgetary support (equity, loans, grants and subsidies) and accepted liability (guarantee) of ₹18,872.14 crore in 34 Public Sector Undertakings during the period for which their accounts were in arrears as on 31 March 2020. These PSUs have not finalised their accounts for the last one to 43 years in violation of provisions of the Companies Act/Acts of the respective Statutory Corporations. I am, therefore, unable to discharge my responsibilities with regard to the certification of accounts of these PSUs as required under the CAG's DPC Act, 1971, the Companies Act and Acts of respective statutory corporations.

The audit observations on above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2020.

Date : 22 July 2021
Place : New Delhi



(Girish Chandra Murmu)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government Accounts

1. The Finance Accounts of the State of Bihar present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

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 2019-20 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.

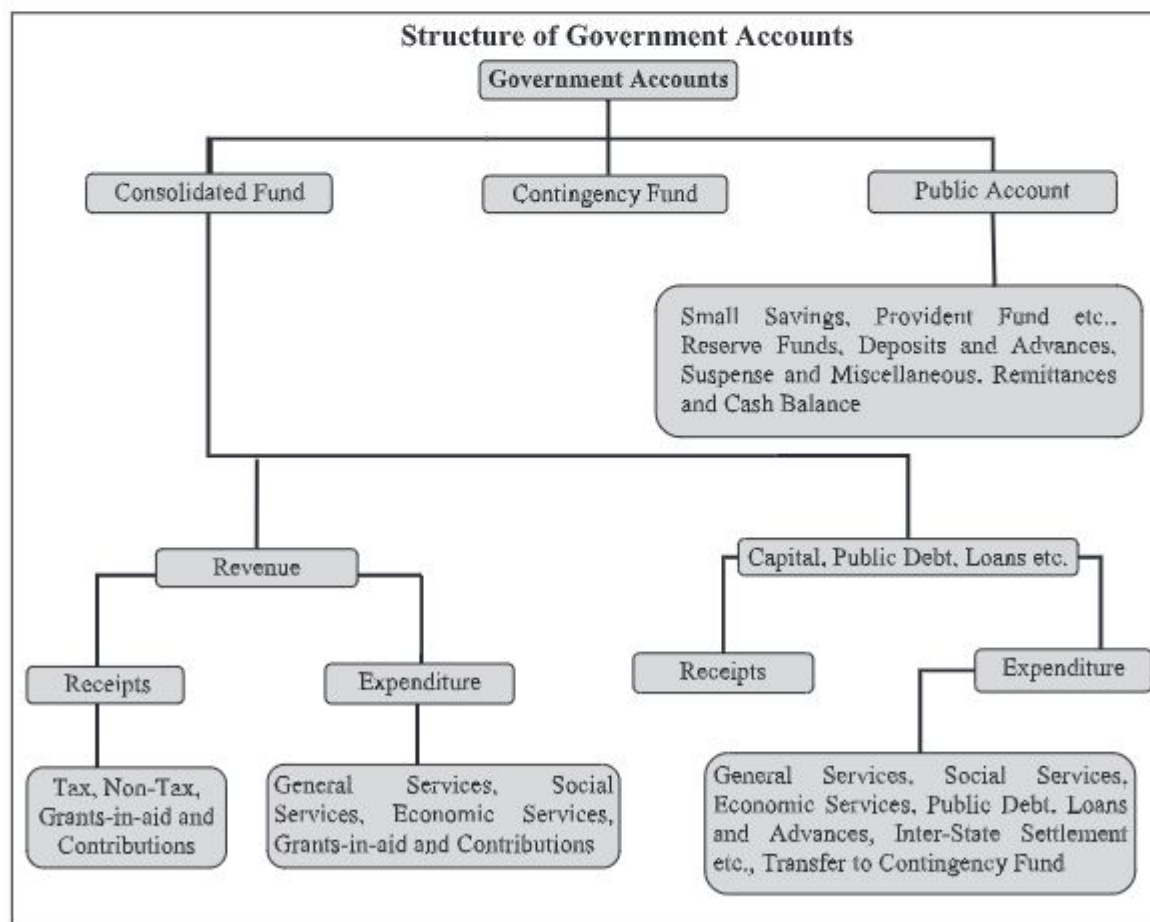
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (four characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub-Major 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 2020).

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, the Contingency Fund and the Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means Advances position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances given by the State Government). This statement corresponds to detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to detailed Statements 15, 16, 17 and 18 in Volume II of the Finance Accounts.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed Statement 16 in Volume II of the Finance Accounts.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II of the Finance Accounts.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed Statement 18 in Volume II of the Finance Accounts.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume II of the Finance Accounts.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions. This statement corresponds to the detailed statement 20 in Volume II of the Finance Accounts.

10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from revenue surplus, net credit balances in the Public Account, cash balance at the beginning of the year and borrowings.
13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II of the Finance Accounts.

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

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summarised Statement 3 in Volume I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summarised Statement 4 in Volume I of the Finance Accounts, depicts the revenue expenditure of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment and Committed. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:** This statement, which corresponds to the summarised Statement 5 in Volume I of the Finance Accounts, depicts the capital expenditure (during the year and cumulatively) of the State Government under Schemes (State Schemes, Central Assistance to State Schemes, Centrally Sponsored Schemes and Central Area Schemes) and Establishment and Committed. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summarised statement 6 in volume I of the Finance Accounts, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summarised Statement 7 in Volume I of the Finance Accounts.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if

any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I of the Finance Accounts.

20. Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of the Government guarantees. This statement corresponds to Statement 9 in Volume I of the Finance Accounts.

21. Detailed Statement on Contingency Fund and Other Public Account transactions: The statement depicts the details of un-recouped amounts at Minor Head level under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Funds: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I and II. The statements read with the Appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

E. Rounding

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

SUMMARISED STATEMENTS

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)		As on 31 March 2020	As on 31 March 2019
	Notes to Accounts	Statement		
Cash			24,912.65	20,837.31
(i) Cash in Treasuries and Local Remittances			0.00	0.00
(ii) Departmental Balances		21	234.65	234.65
(iii) Permanent Imprest		21	760.97	758.52
(iv) Cash Balance Investments		21	17,588.74	14,791.80
(v) Deposits with Reserve Bank of India		21	588.07	157.12
(vi) Investments from Earmarked Funds ²		22	5,740.22	4,895.22
Capital Expenditure		16	2,17,479.32	2,05,175.42
(i) Investments in shares of Companies, Corporations etc.		8	31,667.39	28,327.00
(ii) Other Capital Expenditure			1,85,811.93	1,76,848.42
Contingency Fund (un-recouped)			0.00	0.00
Loans and Advances		18	21,450.23	20,814.33
Civil Advances		21	249.96	249.96
Suspense and Miscellaneous Balances³		21	10,498.30	4,724.71
Remittance Balances		21	1,916.87	1,120.36
Cumulative excess of Expenditure over Receipts⁴			0.00	0.00
Total			2,76,507.33	2,52,922.09

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

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

³ In this statement the line item 'Suspense and Miscellaneous Balances' includes ₹10,497.77 crore under MH 8658-Suspense Accounts, ₹0.53 crore under MH 8679-Accounts with Government of other Countries.

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

STATEMENT 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Liabilities	Reference (Sl. No.)		As on 31 March 2020	As on 31 March 2019
	Notes to Accounts	Statement		
Borrowings (Public Debt)			1,48,180.25	1,26,145.06
(i) Internal Debt		17	1,36,082.09	1,14,359.69
(ii) Loans and Advances from Central Government		17	12,098.16	11,785.37
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	45.51	49.78
Other Loans		17	11,859.24	11,542.18
Inter-State Settlement		12	74.01	74.01
Contingency Fund (corpus)		21	350.00	350.00
Liabilities on Public Account			51,005.67	47,671.49
(i) Small Savings, Provident Funds etc.		21	9,279.09	9,088.69
(ii) Deposits		21	35,373.24	33,661.25
(iii) Reserve Funds		21	6,289.49	4,921.55
(iv) Remittance Balances			0.00	0.00
(v) Suspense and Miscellaneous Balances		21	63.85	0.00
Cumulative excess of Receipts over Expenditure⁵		12	76,897.40	78,681.53
Total			2,76,507.33	2,52,922.09

⁵ The figure ₹76,897.40 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			
	2019-20	2018-19		2019-20	2018-19
Part- I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,24,232.53	1,31,793.45	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,26,016.66	1,24,896.81
Tax revenue <i>(raised by the State)</i> <i>(Ref. Statement 3 & 14)</i>	30,157.98	29,408.14	Salaries¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	20,375.92	19,922.57
Non-Tax revenue <i>(Ref. Statement 3 & 14)</i>	3,699.60	4,130.56	Grants-in-aid² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	46,581.54	51,764.28
			Subsidies <i>(Ref. Appendix-II)</i>	7,121.27	8,323.97
Interest receipts <i>(Ref. Statement 3 & 14)</i>	1,416.48	1,371.94	General services <i>(Ref. Statement 4 & 15)</i>	32,699.36	30,217.20
Others <i>(Ref. Statement 3)</i>	2,283.12	2,758.62	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	17,110.38	16,027.75
			Interest Payment and servicing of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	11,836.44	10,855.04
			Others <i>(Ref. Statement 4-B)</i>	3,752.54	3,334.41
Share of Union Taxes/ Duties <i>(Ref. Statement 3 & 14)</i>	63,406.33	73,603.13	Social services <i>(Ref. Statement 4-A & 15)</i>	15,370.96	9,537.04
			Economic services <i>(Ref. Statement 4-A & 15)</i>	3,866.02	5,127.84
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	26,968.62	24,651.62	Compensation and assignment to Local Bodies and Panchayati Raj Institutions (PRIs)³ <i>(Ref. Statement 4-A & 15)</i>	1.59	3.91
Revenue Deficit	1,784.13	0.00	Revenue Surplus	0.00	6,896.64

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors (General Sector- ₹ 8,928.84 crore, Social Sector- ₹ 42,445.09 crore and Economic Sector- ₹22,704.79 crore) to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic Services' does not include expenditure on Salaries, Subsidies and Grants-in-aid (explained in footnote 2).

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

³ Corresponds to the bookings under MH 3604.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	0.00	0.00	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	12,303.90	21,058.25
			General Services (Ref. Statement 4-A & 16)	2,388.26	3,311.32
			Social Services ⁴ (Ref. Statement 4-A & 16)	2,802.51	4,061.22
			Economic Services ⁵ (Ref. Statement 4-A & 16)	7,113.13	13,685.71
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	30.40	1,825.40	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	666.30	1,470.56
			General Services (Ref. Statement 4-A, 7 & 18)	0.00	0.00
			Social Services (Ref. Statement 4-A, 7 & 18)	598.00	492.00
			Economic Services (Ref. Statement 4-A, 7 & 18)	52.36	956.43
			Others (Ref. Statement 7)	15.94	22.13
Public Debt receipts (Ref. Statement 3, 6 & 17)	29,145.03	18,668.20	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	7,109.83	7,229.82
Internal Debt⁶ (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	27,865.80	16,134.42	Internal Debt⁶ (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	6,143.39	6,299.49
Loans from Government of India (Ref. Statement 3, 6 & 17)	1,279.23	2,533.78	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	966.44	930.33
Inter- State Settlement Account (Net)	0.00	0.00	Inter- State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	1,53,407.96	1,52,287.05	Total Expenditure Consolidated Fund⁷ (Ref. Statement 4)	1,46,096.69	1,54,655.44
Deficit in Consolidated Fund	0.00	2,368.39	Surplus in Consolidated Fund	7,311.27	0.00

⁴ Includes ₹3.40 crore and Nil as salary expenditure under capital outlay on Social Services under Major Head 4215 for the year 2018-19 and 2019-20 respectively.

⁵ Includes ₹42.14 crore, ₹0.15 crore and ₹0.13 crore and ₹42.49 crore as salary expenditure under capital outlay on Economic Services under the Major Heads 4515, 4700 and 4711 for the year 2018-19 and 2019-20 respectively.

⁶ National Small Saving Fund (NSSF) transactions in respect of repayments of ₹ 1,819.02 crore for the year 2018-19 and repayment of ₹1,888.35 crore for the year 2019-20 are also included.

⁷ Excludes expenditure of ₹7,149.67 crore kept under Suspense Accounts as disclosed in Para 4 (xxv) of NTA.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part - II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00	Contingency Fund <i>(Ref. Statement 21)</i>	0.00	0.00
Part - III Public Account ⁷					
Small Savings <i>(Ref. Statement 21)</i>	2,038.31	2,291.43	Small Savings <i>(Ref. Statement 21)</i>	1,847.91	2,013.63
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	2,609.44	2,214.54	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	2,086.50	2,214.53
Deposits <i>(Ref. Statement 21)</i>	60,400.34	50,631.85	Deposits <i>(Ref. Statement 21)</i>	58,688.35	50,203.48
Advances <i>(Ref. Statement 21)</i>	0.00	264.37	Advances <i>(Ref. Statement 21)</i>	0.00	361.22
Suspense and Miscellaneous ⁸ <i>(Ref. Statement 21)</i>	6,36,269.92	5,18,922.19	Suspense and Miscellaneous ⁸ <i>(Ref. Statement 21)</i>	6,44,779.07	5,17,128.96
Remittances <i>(Ref. Statement 21)</i>	3.37	11,697.63	Remittances <i>(Ref. Statement 21)</i>	799.87	11,621.58
Total Receipts Public Account <i>(Ref. Statement 21)</i>	7,01,321.38	5,86,022.01	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	7,08,201.70	5,83,543.40
Deficit in Public Account	6,880.32	0.00	Surplus in Public Account	0.00	2,478.61
Opening Cash Balance	157.12	46.90	Closing Cash Balance	588.07	157.12
Increase in cash balance	430.95	110.22	Decrease in cash balance	0.00	0.00

⁷ For details please refer to Statement 21 in Volume II.

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

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

(₹ in crore)

	Closing Balance on 31 March 2020	Opening Balance on 1 April 2019
(a) General Cash Balance		
(1) Deposits with Reserve Bank	588.07	157.12
(2) Investments held in Cash Balance Investments Account	17,588.74	14,791.80
Total - (a)	18,176.81	14,948.92
(b) Other Cash Balances and Investments		
(1) Cash with Departmental Officers, viz. Public Works Department Officers and Forest Department Officers	234.65	234.65
(2) Permanent advances for contingent expenditure with Departmental Officers	760.97	758.52
(3) Investments of Earmarked Funds	5,740.22	4,895.22
Total - (b)	6,735.84	5,888.39
Total - (a) and (b)	24,912.65	20,837.31

Explanatory Notes

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

The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2019-20 advised to the RBI till 11 April 2020.

There was a difference of ₹700.18 crore (Debit) between the figures "Deposits with Reserve Bank" reflected in the accounts {₹588.07 crore (Debit)} and that intimated by the Reserve Bank of India {₹112.11 crore (Debit)}. The difference is under reconciliation.

- 2. Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹1.73 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Overdraft.

- 3. Limits for the Ways and Means Advances:** The limit for Ordinary Ways and Means Advances to the State Government is ₹425.00 crore with effect from 1 April 2006. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances is revised by the Bank from time to time.

The minimum cash balance was maintained without taking any advances throughout the financial year 2019-20.

- 4.** The investment of ₹17,588.74 crore out of Cash Balance is in the securities of the Government of India (₹17,584.09 crore) and securities of other State Government (₹4.65 crore) as on 31 March 2020. Interest realised during the year on investment held in the Cash Balance Investment Accounts was ₹938.84 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	
	2019-20	2018-19
I -Tax and Non-Tax Revenue		
A. Tax Revenue		
A.1 Own Tax Revenue	30,157.98	29,408.14
Taxes on Sales, Trade etc.	6,121.43	6,584.24
State Goods and Services Tax (SGST)	15,800.53	15,288.06
Stamps and Registration Fees	4,660.98	4,188.61
Taxes on Goods and Passengers	22.86	398.74
Taxes on Vehicles	2,712.75	2,085.94
Land Revenue	275.28	476.80
Other Taxes on Income and Expenditure	114.42	125.05
State Excise	(-)4.14	(-)9.63
Others	453.87	270.33
A.2 Share of net proceeds of Taxes	63,406.33	73,603.13
Corporation Tax	21,618.94	25,596.84
Taxes on Income other than Corporation Tax	16,939.90	18,850.99
Service Tax	0.00	673.31
Union Excise Duties	2,794.34	3,467.28
Integrated Goods and Services Tax (IGST)	0.00	1,449.80
Customs	4,019.07	5,217.40
Central Goods and Services Tax (CGST)	17,992.97	18,166.79
Taxes on Wealth	0.95	9.40
Other Taxes on Income and Expenditure	0.00	133.31
Other Taxes and Duties on Commodities and Services	40.16	38.01
Total - A	93,564.31	1,03,011.27
B. Non-Tax Revenue		
Interest Receipts	1,416.48	1,371.94
Non - ferrous Mining and Metallurgical Industries	1,572.07	1,560.65
Contributions and Recoveries towards Pension and Other Retirement Benefits	1.64	558.75
Public Service Commission	70.08	34.09
Police	96.31	30.41
Roads and Bridges	82.53	118.06
Medical and Public Health	47.54	66.61
Other Rural Development Programmes	24.96	62.37
Forestry and Wild Life	20.33	29.11
Other Administrative Services	137.39	46.80
Major Irrigation	12.64	36.92
Education, Sports, Art and Culture	17.13	18.85
Other General Economic Services	25.36	21.42
Medium Irrigation	11.68	15.85
Labour Employment and Skill Development	11.28	14.89
Water Supply and Sanitation	37.38	11.41
Jails	24.06	14.77
Fisheries	14.28	13.17
Crop Husbandry	13.12	14.99
Public Works	8.60	25.39

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals		
		2019-20	2018-19	
B.	Co-operation	2.36	20.46	
	Urban Development	4.80	0.94	
	Housing	4.05	3.47	
	Minor Irrigation	17.69	11.40	
	Civil Aviation	1.95	6.70	
	Miscellaneous General Services	3.67	3.73	
	Tourism	2.35	1.75	
	Dividends and Profits	1.62	13.67	
	Animal Husbandry	0.70	0.65	
	Information and Publicity	0.24	0.30	
	Land Reforms	0.13	0.28	
	Social Security and Welfare	0.17	0.08	
	Road Transport	0.20	0.19	
	Stationery and Printing	0.04	0.12	
	Industries	14.64	0.13	
	Village and Small Industries	0.08	0.06	
	Civil Supplies	0.02	0.11	
	Other Social Services	0.00	0.05	
	Other Agricultural Programmes	0.00	0.02	
	Dairy Development	0.02	0.00	
Inland water Transport	0.01	0.00		
Total - B		3,699.60	4,130.56	
II - GRANTS FROM GOVERNMENT OF INDIA				
C.	Grants			
	Grants-in-aid from Central Government			
	Non-Plan Grants	Other Grants	0.00	0.00
	Grants for State/Union Territory Plan Schemes	Other Grants	(-)40.27	(-)2.82
	Grants for Centrally Sponsored Plan Schemes			
	Grants for Centrally Sponsored Schemes			
	Finance Commission Grants	Grants towards contribution to State Disaster Response Fund	1,031.12	101.82
		Other Grants	6,312.49	4,673.38
	Other Transfers/ Grants to States/Union Territories with Legislature	Grants under the proviso to Article 275 (1) of the Constitution	37.47	0.72
		Grants from Central Road Fund	223.16	101.49
		Other Grants	4,102.61	3,454.31
	Total - C		26,968.62	24,651.62
	Total - Revenue Receipts (A+B+C)		1,24,232.53	1,31,793.45
III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS				
D.	Capital Receipts			
	Disinvestment proceeds	0.00	0.00	
	Others	0.00	0.00	
Total - D		0.00	0.00	

STATEMENT 3: STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)

Description		Actuals	
		2019-20	2018-19
E.	Public Debt receipts		
	Internal Debt	27,865.79	16,134.42
	Market Loans	25,572.54	14,300.00
	WMA ¹ from the RBI	0.00	0.00
	Bonds	0.00	0.00
	Loans from Financial Institutions	2,293.25	1,834.42
	Special Securities issued to National Small Savings Fund	0.00	0.00
	Other Loans	0.00	0.00
	Loans and Advances from Central Government	1,279.23	2,533.78
	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	1,279.23	2,533.78
	Total - E	29,145.02	18,668.20
F.	Loans and Advances by State Government (Recoveries)²	30.40	1,825.40
G.	Inter-State Settlement	0.00	0.00
	Total - Receipts in Consolidated Fund³ (A+B+C+D+E+F+G)	1,53,407.95	1,52,287.05

¹ WMA: Ways and Means Advances

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

³ Details are in Statement 7 in Volume I and 14 and 17 in Volume II.

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	174.37	0.00	0.00	174.37
President, Vice President/ Governor/ Administrator of Union Territories	1.27	0.00	0.00	1.27
Council of Ministers	28.36	0.00	0.00	28.36
Administration of Justice	970.97	0.00	0.00	970.97
Elections	614.47	0.00	0.00	614.47
A.2 Fiscal Services				
Land Revenue	201.32	0.00	0.00	201.32
Stamps and Registration	89.03	0.00	0.00	89.03
State Excise	130.24	0.00	0.00	130.24
Taxes on Sales, Trade etc.	0.00	0.00	0.00	0.00
Taxes on Vehicles	73.70	0.00	0.00	73.70
Collection Charges under State Goods and Services Tax	120.90	0.00	0.00	120.90
Other Taxes and Duties on Commodities and Services	1.28	0.00	0.00	1.28
Other Fiscal Services	3.54	5.63	0.00	9.17
Appropriation for reduction or avoidance of Debt	845.02	0.00	0.00	845.02
Interest Payments	10,991.42	0.00	0.00	10,991.42
A.3 Administrative Services				
Public Service Commission	76.79	0.00	0.00	76.79
Secretariat-General Services	307.94	0.00	0.00	307.94
District Administration	490.46	0.00	0.00	490.46
Treasury and Accounts Administration	82.92	0.00	0.00	82.92
Police	7,318.16	419.36	0.00	7,737.52
Jails	467.39	0.00	0.00	467.39
Stationery and Printing	12.23	0.00	0.00	12.23
Public Works	387.87	1,029.04	0.00	1,416.91
Other Administrative Services	1,141.86	934.23	0.00	2,076.09
A.4 Pension and Misc. General Services				
Pensions and Other Retirement Benefits	17,110.38	0.00	0.00	17,110.38
Miscellaneous General Service	(-)13.68 ¹	0.00	0.00	(-)13.68
Total - General Services	41,628.21	2,388.26	0.00	44,016.47
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education [†]	25,887.93	197.68	598.00	26,683.61
Technical Education	170.72	0.00	0.00	170.72
Sports and Youth Services	58.68	0.00	0.00	58.68
Art and Culture	38.38	0.00	0.00	38.38
B.2 Health and Family Welfare				
Medical and Public Health	6,117.97	862.34	0.00	6,980.31
Family Welfare	693.50	0.00	0.00	693.50

¹ Negative figure is due to recoveries of Overpayments

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

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	2,071.76	1,453.84	0.00	3,525.60
Housing	5,483.00	174.91	0.00	5,657.91
Urban Development	2,765.86	0.00	0.00	2,765.86
B.4 Information and Broadcasting				
Information and Publicity	180.20	0.00	0.00	180.20
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,419.48	25.70	0.00	2,445.18
B.6 Labour and Labour Welfare				
Labour Employment and Skill Development	628.94	0.00	0.00	628.94
B.7 Social Welfare and Nutrition				
Social Security and Welfare	6,050.00	34.14	0.00	6,084.14
Nutrition	1,562.54	0.00	0.00	1,562.54
Relief on account of Natural Calamities	3,592.41	0.00	0.00	3,592.41
B.8 Others				
Other Social Services	23.05	53.90	0.00	76.95
Secretariat- Social Services	71.63	0.00	0.00	71.63
Total - Social Services	57,816.05	2,802.51	598.00	61,216.56
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,862.08	2.20	0.00	1,864.28
Soil and Water Conservation	216.07	0.00	0.00	216.07
Animal Husbandry	454.15	0.00	0.00	454.15
Dairy Development	89.66	0.00	0.00	89.66
Fisheries	159.08	0.00	0.00	159.08
Forestry and Wild Life	619.15	59.56	0.79	679.50
Food Storage and Warehousing	(-0.01) ¹	1.77	0.00	1.76
Agricultural Research and Education	389.05	0.00	0.00	389.05
Co-operation	201.75	6.87	0.00	208.62
Other Agricultural Programmes	4.20	0.00	0.00	4.20
C.2 Rural Development				
Special Programmes for Rural Development	958.38	0.00	0.00	958.38
Rural Employment	871.28	0.00	0.00	871.28
Land Reforms	3.38	0.00	0.00	3.38
Other Rural Development Programmes	9,774.24	1,590.73	0.00	11,364.97
C.3 Irrigation and Flood Control				
Major Irrigation	267.15	379.92	0.00	647.07
Medium Irrigation	0.00	(-)11.54 ¹	0.00	(-)11.54
Minor Irrigation	275.39	225.28	0.00	500.67
Command Area Development	35.55	0.00	0.00	35.55
Flood Control and Drainage	292.82	(-)39.10 ¹	0.00	254.72

¹ Negative figure is due to recoveries of Overpayments

STATEMENT 4: STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L&A	Total
C.4 Energy				
Power	5,950.24	3,067.32	51.57	9,069.13
Non-Conventional Sources of Energy	25.21	0.00	0.00	25.21
C.5 Industry and Minerals				
Village and Small Industries	65.12	0.00	0.00	65.12
Industries	581.15	0.00	0.00	581.15
Non-ferrous Mining and Metallurgical Industries	29.61	0.00	0.00	29.61
Loans for Telecommunication and Electronic Industries	0.00	137.32	0.00	137.32
Industries and Minerals	0.00	0.00	0.00	0.00
C.6 Transport				
Civil Aviation	3.72	152.44	0.00	156.16
Roads and Bridges	2,293.99	1,202.05	0.00	3,496.04
Road Transport	189.64	(-)0.93 ¹	0.00	188.71
Other Transport Services	0.30	160.00	0.00	160.30
C.7 General Economic Services				
Ecology and Environment	0.25	0.00	0.00	0.25
Secretariat- Economic Services	99.39	0.00	0.00	99.39
Tourism	24.90	63.85	0.00	88.75
Census Surveys and Statistics	73.62	0.00	0.00	73.62
Civil Supplies	693.83	0.00	0.00	693.83
Investments in General Financial and Trading Institutions	0.00	111.15	0.00	111.15
Other General Economic Services	66.47	4.24	0.00	70.71
Total - Economic Services	26,570.81	7,113.13	52.36	33,737.30
D Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1.59	0.00	0.00	1.59
E Public Debt				
Internal Debt of the State Government	0.00	6,143.39	0.00	6,143.39
Loans and Advances from the Central Government	0.00	966.44	0.00	966.44
F Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	15.94	15.94
Total - Grants-in-aid and Contributions, Public Debt and Loans and Advances	1.59	7,109.83	15.94	7,127.36
G Inter - State Settlement	0.00	0.00	0.00	0.00
Total - Consolidated Fund Expenditure	1,26,016.66	19,413.73	666.30	1,46,096.69

¹ Negative figure is due to recoveries of Overpayments

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

Sl.No.	Object of Expenditure	2019-2020		
		Revenue	Capital	Total
1	Grants-in-aid	46,581.54	0.00	46,581.54
2	Construction (Major Works)	2.18	10,750.71	10,752.89
3	Salary	20,375.92	42.49 ^s	20,418.41
4	Pension	17,120.15	0.00	17,120.15
5	Interest	10,991.46	0.00	10,991.46
6	Investments	0.00	3,340.30	3,340.30
7	Subsidies	7,121.27	0.00	7,121.27
8	Repayment of Debt	0.00	7,109.83	7,109.83
9	Minor Works	2,862.55	152.41	3,014.96
10	Stipends	3,113.35	0.00	3,113.35
11	Material and Supply	2,275.34	2.05	2,277.39
12	Commercial and Special Services	3,056.38	4.58 ^s	3,060.96
13	Office Expences	151.14	2.58 ^s	153.72
14	Machinery and Tools	201.99	365.40	567.39
15	Wages	1,279.52	0.00	1,279.52
16	Loans and Advances	0.00	666.30	666.30
17	Travelling Expenses	255.76	0.10 ^s	255.86
18	Publication and Publicity	277.95	0.00	277.95
19	Other Administrative Expenses	153.16	0.32 ^s	153.48
20	Dress and Uniform	126.58	0.06 ^s	126.64
21	Rent, Rates and Taxes	68.41	0.26 ^s	68.67
22	Motor Vehicle	10.41	0.00	10.41
23	Medical Reimbursement	28.27	0.06 ^s	28.33
24	Arms and Ammunition	45.52	0.00	45.52
25	Awards	5.14	0.00	5.14
26	Compensation and assignment to Local Bodies and PRIs	1.59	0.00	1.59
27	Expenditure on Secret Services	4.79	0.00	4.79
28	Petroleum,Oil and Lubricant (P.O.L.)	0.39	0.00	0.39
29	Others	10,990.91	102.79	11,093.70
30	Deduct - Recoveries of Overpayments	(-)1,085.01	(-)2,460.21	(-)3,545.22
	Total	1,26,016.66	20,080.03	1,46,096.69

^s Expenditure has been made against workcharged establishment.

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

2018-2019			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
51,764.28	0.00	51,764.28	43,358.73	0.00	43,358.73
3.48	19,266.24	19,269.72	13.28	20,865.81	20,879.09
19,922.57	45.82 [₹]	19,968.39	17,731.41	47.33	17,778.74
16,038.06	0.00	16,038.06	14,299.89	0.00	14,299.89
10,071.23	0.00	10,071.23	9,140.88	0.00	9,140.88
0.00	5,289.71	5,289.71	0.00	7,120.82	7,120.82
8,323.97	0.00	8,323.97	5,023.06	0.00	5,023.06
0.00	7,229.82	7,229.82	0.00	4,653.55	4,653.55
2,540.05	150.56	2,690.61	3,007.60	134.82	3,142.42
2,433.03	0.00	2,433.03	2,446.16	0.00	2,446.16
2,172.01	2.06	2,174.07	1,952.97	2.69	1,955.66
2,580.07	8.65 [₹]	2,588.72	1,939.52	0.85	1,940.37
1,529.13	3.61 [₹]	1,532.74	1,026.83	2.22	1,029.05
183.91	230.21	414.12	321.50	423.62	745.12
923.72	0.00	923.72	668.43	0.00	668.43
0.00	1,470.56	1,470.56	0.00	242.78	242.78
198.80	0.22 [₹]	199.02	159.49	0.17	159.66
220.49	0.00	220.49	144.30	0.00	144.30
151.86	0.00	151.86	95.66	0.00	95.66
177.02	0.08 [₹]	177.10	64.04	0.09	64.13
80.57	0.06 [₹]	80.63	43.78	0.22	44.00
86.90	0.00	86.90	24.92	0.00	24.92
24.17	0.02 [₹]	24.19	20.43	0.10	20.53
43.29	0.00	43.29	15.82	0.00	15.82
6.41	0.00	6.41	4.13	0.00	4.13
3.91	0.00	3.91	4.03	0.00	4.03
4.00	0.00	4.00	3.99	0.00	3.99
0.59	0.00	0.59	0.53	0.00	0.53
6,949.61	186.92	7,136.53	5,236.90	702.63	5,939.53
(-)1,536.32	(-)4,125.91	(-)5,662.23	(-)4,124.55	(-)394.42	(-)4,518.97
1,24,896.81	29,758.63	1,54,655.44	1,02,623.73	33,803.28	1,36,427.01

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
A. Capital Account of General Services						
4047	Capital Outlay on Other Fiscal Services	4.28	283.79	5.63	289.42	31.54
4055	Capital Outlay on Police	445.33	3,026.79	419.36	3,446.15	(-)5.83
4058	Capital Outlay on Stationery and Printing	0.50	2.96	0.00	2.96	(-)100.00
4059	Capital Outlay on Public Works	1,781.73	7,932.35	1,029.04	8,961.39	(-)42.24
4070	Capital Outlay on Other Administrative Services	1,079.48	6,620.92	934.23	7,555.15	(-)13.46
	Total : A. Capital Account of General Services	3,311.32	17,866.81	2,388.26	20,255.07	(-)27.88
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Arts and Culture						
4202	Capital Outlay on Education, Sports, Arts and Culture	1,056.22	6,805.66	197.68	7,003.34	(-)81.28
	Total - (a)	1,056.22	6,805.66	197.68	7,003.34	(-)81.28
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical & Public Health	1,145.71	6,438.38	862.34	7,300.72	(-)24.73
4211	Capital Outlay on Family Welfare	0.00	35.48	0.00	35.48	0
	Total - (b)	1,145.71	6,473.86	862.34	7,336.20	(-)24.73
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	1,485.37	10,524.40	1,453.84	11,978.24	(-)2.12
4216	Capital Outlay on Housing	231.21	830.94	174.91	1,005.85	(-)24.35
4217	Capital Outlay on Urban Development	0.00	150.27	0.00	150.27	0
	Total - (c)	1,716.58	11,505.61	1,628.75	13,134.36	(-)5.12
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	0.00	8.80	0.00	8.80	0
	Total - (d)	0.00	8.80	0.00	8.80	0

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during					Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in percentage
		2018-19	2018-19 upto 2018-19	2019-20	2019-20 upto 2019-20	2019-20		
1	2	3	4	5	6	7		
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes								
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	27.21	503.91	25.70	529.61	(-) 5.55		
	Total - (e)	27.21	503.91	25.70	529.61	(-)5.55		
(g) Capital Account of Social Welfare and Nutrition								
4235	Capital Outlay on Social Security and Welfare	73.51	923.94	34.14	958.08	(-) 33.56		
	Total - (g)	73.51	923.94	34.14	958.08	(-)33.56		
(h) Capital Account of Other Social Services								
4250	Capital Outlay on Other Social Services	41.99	996.24	53.90	1,050.14	28.36		
	Total - (h)	41.99	996.24	53.90	1,050.14	28.36		
	Total : B. Capital Account of Social Services	4,061.22	27,218.02	2,802.51	30,070.53	(-)30.99		
C. Capital Account of Economic Services								
(a) Capital Account of Agriculture and Allied Activities								
4401	Capital Outlay on Crop Husbandry	54.56	318.85	2.20	321.05	(-) 95.97		
4402	Capital Outlay on Soil and Water Conservation	0.00	14.30	0.00	14.30	0		
4403	Capital Outlay on Animal Husbandry	6.16	9.06	0.00	9.06	(-) 100.00		
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	31.12	162.99	59.56	222.55	91.39		
4408	Capital Outlay on Food Storage and Warehousing	0.17	1,106.67	1.77	1,108.44	941.18		
4415	Capital Outlay on Agricultural Research and Education	0.00	0.78	0.00	0.78	0		
4425	Capital Outlay on Co-operation	12.58	700.01	6.87	706.88	(-) 45.39		
4435	Capital Outlay on Other Agricultural Programmes	0.00	26.61	0.00	26.61	0		
	Total - (a)	104.59	2,354.99	70.40	2,425.39	(-)32.69		

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	(₹ in crore)					Increase (+)/ Decrease (-) in percentage
		3	4	5	6	7	
1	2	3	4	5	6	7	
(b) Capital Account of Rural Development							
4515	Capital Outlay on Other Rural Development Programmes	960.40	42,247.68	1,590.73	43,838.41	65.63	
	Total - (b)	960.40	42,247.68	1,590.73	43,838.41	65.63	
(d) Capital Account of Irrigation and Flood Control							
4700	Capital Outlay on Major Irrigation	636.98	9,034.70	379.92	9,414.62	(-)40.36	
4701	Capital Outlay on Medium Irrigation	(-)5.07	7,339.45	(-)11.54 ¹	7,327.91	127.61	
4702	Capital Outlay on Minor Irrigation	170.21	2,285.82	225.28	2,511.10	32.35	
4705	Capital Outlay on Command Area Development	0.00	0.58	0.00	0.58	0	
4711	Capital Outlay on Flood Control Projects	1,243.88	11,227.57	(-)39.10	11,188.47	(-)103.14	
	Total - (d)	2,046.00	29,888.12	554.56	30,442.68	(-)72.90	
(e) Capital Account of Energy							
4801	Capital Outlay on Power Projects	5,035.36	30,032.78	3,067.32	33,100.10	(-)39.08	
4810	Capital Outlay on Non-Conventional sources of Energy	0.00	1.50	0.00	1.50	0	
	Total - (e)	5,035.36	30,034.28	3,067.32	33,101.60	(-)39.08	
(f) Capital Account of Industry and Minerals							
4851	Capital Outlay on Village and Small Industries	2.00	177.32	0.00	177.32	(-)100.00	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	13.84	43.72	0.00	43.72	(-)100.00	
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	81.83	397.44	137.32	534.76	67.81	
4860	Capital Outlay on Consumer Industries	0.00	54.86	0.00	54.86	0	
4875	Capital Outlay on Other Industries	0.00	0.24	0.00	0.24	0	
4885	Capital Outlay on Industries and Minerals	0.03	1,743.35	0.00	1,743.35	(-)100.00	
	Total - (f)	97.70	2,428.17	137.32	2,565.49	40.55	

¹ Minus balance is due to recoveries in Capital Account.

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)						
Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase (+)/ Decrease (-) in percentage
1	2	3	4	5	6	7
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	0.00	398.40	152.44	550.84	0
5054	Capital Outlay on Roads and Bridges	5,263.69	51,379.64	1,202.05	52,581.69	(-)/77.16
5055	Capital Outlay on Road Transport	8.55	122.81	(-)/0.93 ²	121.88	(-)/110.88
5075	Other Transport Services	3.00	4.87	160.00	164.87	5,233.33
	Total - (g)	5,275.24	51,905.72	1,513.56	53,419.28	(-)/71.31
(f) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	42.01	587.31	63.85	651.16	51.99
5465	Capital Outlay on Investments in General Financial and Trading Institutions	123.00	474.84	111.15	585.99	(-)/9.63
5475	Capital Outlay on Other General Economic Services	1.41	169.48	4.24	173.72	200.71
	Total - (f)	166.42	1,231.63	179.24	1,410.87	7.70
	Total : C. Capital Account of Economic Services	13,685.71	1,60,090.59	7,113.13	1,67,203.72	(-)/48.03
	Total : EXPENDITURE HEADS (CAPITAL ACCOUNT)	21,058.25	2,05,175.42 *	12,303.90	2,17,479.32 *	(-)/41.57

² Minus balance is due to recoveries in Capital Account.

⁴ Includes Capital Expenditure of Composite Bihar upto 14 November 2000 (₹ 1,935.23 crore) which has not been allocated between the successor States of Bihar and Jharkhand (March 2019).

STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Explanatory Notes

1. A detailed statement of Capital Outlay is given in Statement 16 of Volume II
2. The total Capital Outlay of ₹2,17,479.32 crore upto the end of 2019-20 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 2020).
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 2019-20, the Government invested ₹3,340.30 crore. The investment was ₹3,178.47 crore in Government Companies, ₹160.00 crore in Joint Stock Companies & Partnerships and ₹1.83 crore in Co-operative Institutions. The total investment of Government in the share capital of different concerns at the end of 2017-18, 2018-19 and 2019-20 was ₹23,037.29 crore, ₹28,327.00 crore and ₹31,667.39 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 2020).

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

Financial Year	Dividend/ Interest Received (₹ in crore)
2017-2018	1.34
2018-2019	13.66
2019-2020	1.62

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

Nature of Borrowings	Balance as on 1 April 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-) per cent	As a percentage of Total Liabilities
						(₹ in crore)
A. Public Debt						
6003 Internal Debt of the State Government	1,14,359.68	27,865.80	6,143.39	1,36,082.09	18.99	70.37
Market Loans	84,800.20	25,572.54	3,000.00	1,07,372.74	26.62	55.52
WMA ² from the RBI	0.00	0.00	0.00	0.00	0.00	0.00
Bonds	2,350.70	0.00	0.00	2,350.70	0.00	1.22
Loans from Financial Institution	7,570.68	2,293.26	1,255.04	8,608.90	13.71	4.45
Special Securities issued to National Small Savings Fund	19,630.65	0.00	1,888.35	17,742.30	(-)9.62	9.17
Other Loans	7.45	0.00	0.00	7.45	0.00	0.00
6004 Loans and Advances from the Central Government	11,785.37	1,279.23	966.44	12,098.16	2.65	6.26
Non-Plan Loans	0.58	0.00	0.00	0.58	0.00	0.00
Loans for State Plan Scheme	191.29	0.00	0.00	191.29	0.00	0.10
Loans for Central Plan Schemes	1.01	0.00	0.00	1.01	0.00	0.00
Loans for Centrally Sponsored Plan Scheme	0.53	0.00	0.00	0.53	0.00	0.00
WMA	42.96	0.00	0.00	42.96	0.00	0.02
Pre 1984-85 Loans	3.91	0.00	0.00	3.91	0.00	0.00
Loans for Centrally Sponsored Scheme	49.78	0.81	5.08	45.51	(-)8.58	0.02
Other Loans for States/Union Territory with Legislature Schemes	11,495.31	1,278.42	961.36	11,812.37	2.76	6.11
Total : A. Public Debt	1,26,145.05	29,145.03	7,109.83	1,48,180.25	17.47	76.63
B. Other Liabilities						
Public Account						
Small savings, Provident Funds etc.	9,088.69	2,038.31	1,847.91	9,279.09	2.09	4.80
Reserve funds bearing interest	0.01	1,764.44	1,241.50	522.95	5229400.00	0.27
Reserve funds not bearing interest	26.32	845.00	845.00	26.32	0.00	0.01
Deposits bearing interest	146.68	1,502.23	1,302.58	349.33	138.16	0.18
Deposits not bearing interest	33,514.57	58,895.11	57,385.77	35,023.91	4.50	18.11
Total : B. Other Liabilities	42,776.27	65,048.09	62,622.76	45,201.60	5.67	23.37
Total : Public Debt and Other Liabilities	1,68,921.32	94,193.12	69,732.59	1,93,381.85	14.48	100.00

¹ Detailed Account is in Statement 17 in Volume II.

² WMA: Ways and Means Advances

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

STATEMENT 6: STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes

1. **Amortisation arrangements:** A Sinking Fund has been created in the year 2008-09 as per recommendation of the 12th Finance Commission wherein ₹5,740.12 crore has been provided by the State Government upto the year 2019-20.
2. **Loans from Small Saving Fund:** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No new loans were received during 2019-20, only Repayment of ₹1,888.35 crore was made during the year. The balance outstanding at the end of the year was ₹17,742.30 crore which was 11.97 per cent of the total Public Debt of the State Government as on 31 March 2020.
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 2018-19 and 2019-20 are as shown below:-

	2019-20	2018-19	Net increase (+)/decrease (-) during the year
			(₹ in crore)
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	1,57,459.34	1,35,233.75	22,225.59
(b) Other obligations	35,922.51	33,687.58	2,234.93
Total (i)	1,93,381.85	1,68,921.33	24,460.52
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	10,988.09	10,058.51	929.58
(b) On other obligations	3.53	12.63	(-)9.30
Total (ii)	10,991.42	10,071.14	920.28
(iii) Deduct			
(a) Interest received on loans and advances given by Government	122.84	220.77	(-)97.93
(b) Interest realised on investment of cash balances	938.84	909.08	29.76
Total (iii)	1,061.68	1,129.85	(-)68.17
(iv) Net interest charged	9,929.74	8,941.29	988.45
(v) Percentage of gross interest {(item (ii)} to total revenue receipts	8.85	7.64	1.21
(vi) Percentage of net interest {(item (iv)} to total revenue receipts	7.99	6.78	2,013.63

There was in addition certain other receipts and adjustments totalling ₹354.80 crore interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹9,452.82 crore which worked out to 7.61 per cent of the revenue.

The Government also received ₹1.05 crore during the year as dividend on investments in various Undertakings.

5. **Appropriation for reduction or avoidance of Debt:** An amount of ₹845.02 crore has been appropriated for reduction or avoidance of Debt during the year 2019-20.

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

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

Loanee Group	(₹ in crore)							
	1	2	3	4	5	6	7	8
	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3)-(4+5)	Net increase (+)/ decrease (-) during the year (6-2)	Interest payment in arrears	
Universities/ Academic Institutions	4.78	0.00	0.00	0.00	4.78	0.00	0.00	0.00
Municipalities/Municipal Councils/ Municipal Corporations	386.85	0.00	0.00	0.00	386.85	0.00	63.40	63.40
Housing Boards	127.47	0.00	0.00	0.00	127.47	0.00	6.40	6.40
Government Companies	5,729.80	650.36	0.00	0.00	6,380.16	650.36	4,186.71	4,186.71
Co-operative Societies/ Co-operative Corporations/ Banks	1,301.49	0.00	7.61	0.00	1,293.88	(-7.61)	718.02	718.02
Panchayati Raj Institutions	57.63	0.00	0.00	0.00	57.63	0.00	26.77	26.77
Statutory Corporations	12,502.01	0.00	6.05	0.00	12,495.96	(-6.05)	4,576.75	4,576.75
Government Servant	88.45	15.94	16.74	0.00	87.65	(-0.80)	0.00	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00	0.00
Others	615.00	0.00	0.00	0.00	615.00	0.00	685.14	685.14
Total	20,814.33	666.30	30.40	0.00	21,450.23	635.90	10,263.19	10,263.19

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

SI.No.	Loanee entity	Year of sanction	Sanction Order No.	Amount	Rate of interest
"No information available"					

* Consolidated figure is given as head wise details is not available.

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

Section 2: Summary of Loans and Advances - Sector wise

Sector	(₹ in crore)							
	1	2	3	4	5	6	7	8
	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2020	Net increase (+)/ decrease(-) during the year	Interest payment in arrears	
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	977.84	598.00	0.00	0.00	1,575.84	598.00	90.17	90.17
Economic Services	19,747.19	52.36	13.66	0.00	19,785.89	38.70	10,173.02	10,173.02
Government Servant	88.45	15.94	16.74	0.00	87.65	(-)0.80	0.00	0.00
Loans for Miscellaneous purposes	0.85	0.00	0.00	0.00	0.85	0.00	0.00	0.00
Total	20,814.33	666.30	30.40	0.00	21,450.23	635.90	10,263.19	10,263.19

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

Loanee - Entity	Amount of arrears as on 31 March 2020*			Earliest period to which arrears relate*	Total loans outstanding against the entity on 31 March 2020
	Principal		Interest		
	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	3,907.18	4,186.71	8,093.89	2001-02	6,380.16
Co-operative Societies / Co-operative Corporations / Banks	799.02	718.02	1,517.04	2001-02	1,293.88
Panchayati Raj Institutions	17.47	26.77	44.24	2001-02	57.63
Statutory Corporations	3,669.00	4,576.75	8,245.75	2001-02	12,495.96
Others	225.26	685.14	910.40	2001-02	615.00
Total	8,642.22	10,263.19	18,905.41		21,356.95

* An amount of ₹5,446.27 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.

STATEMENT 8: STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2018-19 and 2019-20

(₹ in crore)

Sl. No.	Name of the concern	2019-20			2018-19		
		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	110.63	0.00	3	110.63	0.00
2	Rural Banks	1	30.19	0.00	1	30.19	0.00
3	Government Companies	46	30,657.78	1.05	46	27,479.22	11.05
4	Other Joint Stock Companies and Partnerships	12	256.68	0.00	12	96.68	0.00
5	Co-operative Institutions and Local Bodies	17	612.11	0.57	17	610.28	0.29
	Total	79	31,667.39	1.62	79	28,327.00	11.34

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 2020 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 2019-20		Additions during the year 2019-20	Deletions (other than invoked) during the year 2019-20	Invoked during the year 2019-20		Outstanding at the end of the year 2019-20		Guarantees Commission or Fee		Other Material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
	1	2	3	4	5	6	7	8	9	10	11			
1.	Power (*)	12,166.91	39.42	3,717.26	37.36	*	*	3,717.26	37.36	*	*			
2.	Co-operative (*)	1,268.84	308.00	495.66	12.29	20.19	24.48	13.98	477.38	12.58	*	*	*	
3.	Irrigation (*)	4.93	*	*	*	*	*	*	*	*	*	*	*	
4.	Road and Transport (*)	2,000.00	*	*	*	*	*	*	*	*	*	*	*	
5.	State Financial Corporation	183.57	*	127.47	29.97	*	*	*	127.47	29.97	*	*	*	
6.	Urban Development and Housing	90.00	*	17.21	3.51	*	*	*	17.21	3.51	*	*	*	
7.	Other Infrastructure (*)	33.76	*	16.06	6.56	*	*	*	16.06	6.56	*	*	*	
8.	Any other (*)	5,086.09	*	1,024.22	14.29	*	*	*	1,024.22	14.97	*	*	3.13 \$	
	Total	20,834.10	347.42	5,397.88	103.98	20.19	24.48	13.98	0.00	104.95	*	3.13	*	

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

\$ Bihar State Food and Civil Supplies Corporation has paid ₹3,12,50,000.00 as guarantee fee in the month of January 2020.

* 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

Sl. No.	Name/ Category of the Grantee	2019-20			2018-19			Total Funds released as Grants-in-aid	Funds allocated for Creation of Assets out of Total Funds released under Column (2)			Total	Total Funds released as Grants-in-aid	
		(1)			(2)				(3)					(4)
		Scheme	Establishment and Committed	Total	Scheme	Establishment and Committed	Total		Scheme	Establishment and Committed	Total			
1.	Panchayati Raj Institutions	285.46	9,686.18	9,971.64	0.00	359.49	359.49	0.00	359.49	359.49	7,517.61			
	(i) Zila Parishads	14.64	1,414.57	1,429.21	0.00	308.74	308.74	0.00	308.74	308.74	1,748.63			
	(ii) Panchayat Samities	42.20	369.56	411.76	0.00	50.75	50.75	0.00	50.75	50.75	251.36			
	(iii) Gram Panchayats	228.62	7,902.05	8,130.67	0.00	0.00	0.00	0.00	0.00	0.00	5,517.62			
2.	Urban Local Bodies	414.69	1,118.55	1,533.24	408.69	313.68	722.37	408.69	313.68	722.37	2,892.56			
	(i) Municipal Corporations	206.34	775.93	982.27	201.35	104.12	305.47	201.35	104.12	305.47	1,104.07			
	(ii) Municipalities/ Municipal Councils	131.94	156.96	288.90	131.94	89.29	221.23	131.94	89.29	221.23	654.53			
	(iii) Others	76.41	185.66	262.07	75.40	120.27	195.67	75.40	120.27	195.67	1,133.96			
3.	Public Sector Undertakings	164.52	772.48	937.00	162.02	0.00	162.02	162.02	0.00	162.02	193.46			
	(i) Government Companies	164.52	264.59	429.11	162.02	0.00	162.02	162.02	0.00	162.02	155.34			
	(ii) Statutory Corporations	0.00	507.89	507.89	0.00	0.00	0.00	0.00	0.00	0.00	38.12			
4.	Autonomous Bodies	26,782.92	7,356.74	34,139.66	4,198.39	127.10	4,325.49	4,198.39	127.10	4,325.49	41,160.66			
	(i) Universities	468.75	3,457.14	3,925.89	134.96	0.00	134.96	134.96	0.00	134.96	1,905.37			
	(ii) Development Authorities	5,731.51	107.98	5,839.49	3,384.24	0.00	3,384.24	3,384.24	0.00	3,384.24	5,860.77			
	(iii) Co-operative Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.31			
	(iv) Others	20,582.66	3,791.62	24,374.28 ¹	679.19	127.10	806.29	679.19	127.10	806.29	32,869.21			
5.	Non-Government Organisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	(i) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Grand Total	27,647.59	18,933.95	46,581.54	4,769.10	800.27	5,569.37	4,769.10	800.27	5,569.37	51,764.29			

¹ Also includes expenditure made on Mid Day Meal Scheme, Cycle Scheme, Uniform Scheme and Sarva Shiksha Abhiyan etc.

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

(ii) Grants-in-aid given in kind		(₹ in crore)		
Sl.No.	Name/ Category of the Grantee	Total value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature	2018-19
		2019-20		
1.	Panchayati Raj Institutions			
	(i) Zila Parishads	0.00	0.00	0.00
	(ii) Panchayat Samities	0.00	0.00	0.00
	(iii) Gram Panchayats	0.00	0.00	0.00
2.	Urban Local Bodies			
	(i) Municipal Corporations	0.00	0.00	0.00
	(ii) Municipalities/ Municipal Councils	0.00	0.00	0.00
	(iii) Others	0.00	0.00	0.00
3.	Public Sector Undertakings			
	(i) Government Companies	0.00	0.00	0.00
	(ii) Statutory Corporations	0.00	0.00	0.00
4.	Autonomous Bodies			
	(i) Universities	0.00	0.00	0.00
	(ii) Development Authorities	0.00	0.00	0.00
	(iii) Co-operative Institutions	0.00	0.00	0.00
	(iv) Others	0.00	0.00	0.00
5.	Non-Government Organisations			
	(i) Others	0.00	0.00	0.00
	Total	0.00	0.00	0.00

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

STATEMENT 11: STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	12,025.61	1,13,991.05	1,26,016.66	11,064.97	1,13,831.84	1,24,896.81
Expenditure Heads (Capital Account)	0.00	12,303.90	12,303.90	0.00	21,058.25	21,058.25
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	7,109.83	666.30	7,776.13	7,229.82	1,470.56	8,700.38
Total :	19,135.44	1,26,961.25	1,46,096.69	18,294.79	1,36,360.65	1,54,655.44
(a) The figures have been arrived as follows:						
E. Public Debt						
Internal Debt of the State Government	6,143.39	0.00	6,143.39	6,299.49	0.00	6,299.49
Loans and Advances from the Central Government	966.44	0.00	966.44	930.33	0.00	930.33
F. Loans and Advances*						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	598.00	598.00	0.00	492.00	492.00
Loans for Economic Services	0.00	52.36	52.36	0.00	956.43	956.43
Loans to Government Servants etc.	0.00	15.94	15.94	0.00	22.13	22.13
Loans for Misc. purposes	0.00	0.00	0.00	0.00	0.00	0.00
G. Inter-State Settlement						
Inter-State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total(a):	7,109.83	666.30	7,776.13	7,229.82	1,470.56	8,700.38
(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2018-19 and 2019-20 was as under:-						
Year	Charged			Percentage of total expenditure		
2018-19	11.83			88.17		
2019-20	13.10			86.90		

* 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 2019	During the year 2019-20	On 31 March 2020
Capital and Other Expenditure			
<i>Capital Expenditure (Sub-sector wise)</i>			
General Services	18,314.50	2,458.48	20,772.98
Education, Sports, Art and Culture	6,913.21	250.87	7,164.08
Health and Family Welfare	6,683.14	863.33	7,546.47
Water Supply, Sanitation, Housing and Urban Development	11,834.53	2,080.04	13,914.57
Information and Broadcasting	8.98	0.00	8.98
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	554.88	25.70	580.58
Social Welfare and Nutrition	1,054.84	38.71	1,093.55
Other Social Services	1,118.11	53.90	1,172.01
Agriculture and Allied Activities	2,389.49	70.83	2,460.32
Rural Development	45,077.38	2,124.75	47,202.13
Irrigation and Flood Control	30,996.79	1,179.61	32,176.40
Energy	50,034.28	3,067.32	53,101.60
Industry and Minerals	2,441.47	137.32	2,578.79
Transport	52,931.87	2,074.02	55,005.89
General Economic Services	1,244.61	339.23	1,583.84
Gross Capital Expenditure	2,11,598.08	14,764.11	2,26,362.19
Deduct - Recoveries of Overpayments	(-)6,421.56	(-)2,460.21	(-)8,881.77
Net Capital Expenditure	2,05,176.52	12,303.90	2,17,480.42
Loans and Advances			
Loans and Advances for various Services			
Education, Sports, Art and Culture	496.78	598.00	1,094.78
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**

	On 1 April 2019	During the year 2019-20	On 31 March 2020
Agriculture and Allied Activities	3,046.08	(-)6.82	3,039.26
Rural Development	59.86	0.00	59.86
Irrigation and Flood Control	55.61	0.00	55.61
Energy	15,571.40	51.57	15,622.97
Industry and Minerals	814.48	(-)6.05	808.43
Transport	16.31	0.00	16.31
General Economic Services	183.46	0.00	183.46
Loans to Government Servants	88.44	(-)0.80	87.64
Loans for Miscellaneous Purposes	0.85	0.00	0.85
Total - Loans and Advances	20,814.33	635.90	21,450.23
Inter- State Settlement	(-)74.01	0.00	(-)74.01
Total - Capital and Other Expenditure	2,25,916.84	12,939.80	2,38,856.64
Deduct			
Contribution from Contingency Fund	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contributions from Development Funds, Reserve Funds etc.	1.10	0.00	1.10
Net- Capital and Other Expenditure	2,25,915.74	12,939.80	2,38,855.54 (X)
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2019-20	0.00	(-)1,784.13	0.00
Add- Adjustment on Account of retirement/ Disinvestment	0.00	0.00	0.00
Debt -			
Internal Debt of the State Government	1,14,359.69	21,722.40	1,36,082.09
Loans and Advances from the Central Government	11,785.57	312.79	12,098.16
Small Savings, Provident Fund etc.	9,088.69	190.40	9,279.09
Total - Debt	1,35,233.75	20,441.46	1,57,459.34

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

	(₹ in Crore)		
	On 1 April 2019	During the year 2019-20	On 31 March 2020
Other Obligations			
Contingency Fund	350.00	0.00	350.00
Reserve Funds	26.33	522.95	549.28
Deposits and Advances	33,411.29	1,711.99	35,123.28
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)5,717.88	(-)5,712.20	(-)11,430.08
Remittances	(-)1,120.36	(-)796.51	(-)1,916.87
Total - Other Obligations	26,949.38	(-4,273.77)	22,675.61
Total - Debt and Other Obligations	1,62,183.13	16,167.69	1,80,134.95
<i>Deduct - Cash Balance</i>	157.12	430.95	588.07
<i>Deduct - Investments</i>	14,791.80	2,796.94	17,588.74
Add- Amount closed to Government Account during 2018-19	0.00	0.00	0.00
Net Provision of funds	1,47,234.21	12,939.80	1,61,958.14

(a) The difference of ₹76,897.40 crore between the net capital and other expenditure (X) and the net provision of funds (Y) as on 31 March 2020 is explained below:

1. Cumulative Revenue Surplus as on 31 March 2019	72,876.66
2. Revenue deficit during the year 2019-20	(-)1,784.13
3. Net effect of balances transferred to West Bengal under Bihar and West Bengal (Cash balances transfer to territories) Act, 1956, balances/expenditure dropped proforma owing to change in accounting procedure, rectification on errors and restructuring of accounting classification and balances closed to Government Accounts upto the accounts for the period 2000-01 (1 April 2000 to 14 November 2000)	(-)185.80
4. Cash balance transferred to the State of Jharkhand (Accounts for 15 November 2000 to 31 March 2001)	28.73
5. Internal debt apportioned to the State of Jharkhand	2,211.70
6. Loans and Advances from Central Government apportioned to the State of Jharkhand	3,750.24
Total	76,897.40

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 2020

Debit balance	Sector of the General Account	Name of Account	Credit balance
1,40,581.91 *	A to D and Part of L (MH 8680 only)	Consolidated Fund	
	E	Government Account	
	F	Public Debt	1,48,180.25
21,450.23		Loans and Advances	
		Inter-State Settlement	74.01
		Contingency Fund	
		Contingency Fund	350.00
		Public Account	
	I	Small Savings, Provident Funds etc.	9,279.09
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	522.95
		(ii) Reserve Funds not Bearing Interest	5,766.54
		Gross Balance	6,289.49
5,740.22		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	349.33
		(ii) Deposits not Bearing Interest	35,023.91
249.96		(iii) Advances	
	L	Suspense and Miscellaneous	
17,588.74		Investments	
11,493.93		Other Items (Net)	63.85
1,916.87	M	Remittances	
588.07	N	Cash Balance^(a)	
1,99,609.93		TOTAL	1,99,609.93

(₹ in Crore)

*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 (I) under Annexure A to Statement 2 at page 7 may please be referred to for details'.

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

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

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

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

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

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

Debit	Details	Credit (₹ in Crore)
1,26,493.88	A. Amount at the Debit of Government Account on 1 April 2019	
	B. Receipt Heads (Revenue Account)	1,24,252.53
	C. Receipt Heads (Capital Account)	
1,26,016.66	D. Expenditure Heads (Revenue Account)	
12,303.90	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G. Amount at the debit of Government Account on 31 March 2020	1,40,581.91
2,64,814.44	TOTAL	2,64,814.44

(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.

Notes to Accounts

1. Summary of significant accounting policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of Bihar for the period 1 April 2019 to 31 March 2020 and are based on the initial accounts rendered by 76 Treasuries, 610 Public Works Divisions (including 245 Irrigation Divisions), 49 Forest Divisions and Advices of the Reserve Bank of India. The accounts have been compiled from the vouchers, initial and subsidiary accounts rendered by the treasuries and other account rendering units. No accounts were excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as Government investments, etc. are valued and shown at historical cost. Depreciation or amortisation of physical assets is not recognised. The losses of physical assets at the end of their life have not been expensed or recognised.

Retirement benefits disbursed during the accounting period have been reflected in the accounts in Statement No. 15 (Finance Accounts -Volume-II); however the future pension liabilities of the Government, i.e., the liabilities towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept:

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

(iv) Form of Accounts:

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General 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 under which the transactions are to be classified.

(v) Classification between Capital and Revenue:

Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is broadly the expenditure incurred with the objective of creating/acquiring/increasing concrete assets of a material and permanent character or reducing permanent liabilities. All other expenditure incurred for running of the entity including

establishment and administrative expenditure and for maintenance of its assets is classified as Revenue Expenditure. In terms of the Indian Government Accounting Standards (IGAS) 2, notified by the Government of India, Grants-in-aid are to be classified as Revenue Expenditure in the books of the grantor and as a Revenue Receipts in the books of the recipient.

During the year 2019-20, an expenditure of ₹50.45 crore under establishment and administrative expenditure (Salary, Commercial and special services, Office Expenses, Travelling expenses, other administrative expenses, Dress and uniform, Rent, Rates and Taxes and Medical reimbursement) has been classified as Capital Expenditure instead of Revenue Expenditure .The misclassification has resulted in understatement of Revenue Deficit by ₹50.45 crore.

(vi) Compliance with Indian Accounting Standards:

With a view to improving standards of Governmental accounting and financial reporting which will enhance the quality of decision-making and public accountability, the Government Accounting Standards Advisory Board (GASAB) has formulated Indian Government Accounting Standards (IGAS) for cash system of accounting. The IGAS specifies the disclosure requirements in the Financial Statements of the Union and the State Governments. Accordingly, following three IGAS became mandatory from the effective date after their notification by Ministry of Finance, Government of India.

1. Guarantees given by the Governments –IGAS-1: Statement 9 and 20 of the Finance Accounts have been prepared as per the prescribed format of IGAS-1. However, disclosure is incomplete since the State Government has not furnished the required information. All Guarantor departments of State Government have not provided the status of guarantees reported by them in previous year.

2. Accounting and Classification of Grants-in-Aid-IGAS-2: Requirements regarding accounting and classification of Grants-in-aid received or given by the State Government have been met. Statement 10 is prepared as per the requirements of IGAS-2.

3. Loans and Advances made by the Government-IGAS-3: Statement 7 and 18 of the Finance Accounts have been prepared as per prescribed format of of IGAS-3. However, disclosure regarding 'Repayment in arrears from other Loanee Entities', 'Write-off of irrecoverable Loans and Advances' and 'Cases of a Loan having been sanctioned as Loan in Perpetuity' could not be made as this information was not provided by the State Government.

2. Quality of Accounts:

(i) Goods and Services Tax:

During the year 2019-20, the State's GST collection was ₹15,800.53 crore as compared to ₹15,288.06 crore in 2018-19, registering an increase of ₹512.47 crore (3.35 *per cent*). This included Advance Apportionment of IGST amounting to ₹520.30 crore during the year and adjustment of ₹669.72 crore of advance apportionment which had been received earlier. In addition, the State received ₹17,992.97 crore as share of net proceeds assigned to the State under Central Goods and Services Tax as per recommendation of the Fourteenth Finance Commission. The total receipt under GST was ₹33,793.50 crore. The State received ₹3,524.78 crore on account of loss of revenue arising out of implementation of GST during 2019-20. Details are at **Statement 14** of Finance Accounts (Volume II).

(ii) Booking under Minor Head 800- 'Other Receipts' and 'Other Expenditure':

Minor Heads '800-Other Receipts' and '800-Other Expenditure' are intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800-Other receipts/Other expenditure is to be discouraged, since it renders the accounts opaque. During the year 2019-20, ₹640.26 crore under 18 Revenue and Capital Major Heads of accounts on the expenditure side, constituting 0.46 *per cent* of the total Revenue and Capital expenditure (₹1,38,320.56 crore) was classified under Minor Head '800-Other Expenditure' below the respective Major Heads. Similarly, ₹948.22 crore under 43 Revenue Major Heads of accounts on the Receipts side (excluding Grants-in-aid), constituting 0.76 *per cent* of the total Revenue receipts (₹1,24,232.53 crore) were classified under Minor Head '800- Other Receipts' below the respective Major Heads. Instances where a substantial proportion (more than 10 *per cent* of the total under the related Major Head) of Receipts and Expenditure were classified under Minor Head 800- Other Receipts and 800-Other Expenditure respectively are given in **Annexure-B**.

(iii) Unadjusted Abstract Contingent (AC) Bills:

Financial rules¹ envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In terms of the Bihar Treasury Code 2011, the Drawing and Disbursing Officers are authorized to draw sums of money through Abstract Contingent bills to meet unforeseen expenditure. by debiting service Major Heads against which they are required to present Detailed Countersigned Contingent (DCC) bills along with vouchers in support of final expenditure to the Accountant General within six months of the drawal of the AC bills.

Notes to Accounts- Contd...

Prolonged non-submission of supporting DC bills render the expenditure through AC bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final to that extent. Non-submission of DC bills for long periods is fraught with risk of fraud, embezzlement and/or avoidable interest on idle funds outside Treasury. Details of AC bills unadjusted as on 31 March 2020 are given below:

Details of unadjusted AC Bills

(₹ in crore)

Year	Number of unadjusted AC Bills	Amount
Upto 2017-18	13,612	4,366.40
2018-19	1,341	557.98
2019-20	5,689	4,231.06
Total	20,642	9,155.44

Major Heads under which major part of (more than ₹100.00 crore) AC bills are unadjusted are given in the following table:-

Details of unadjusted AC Bills Head wise

(₹ in crore)

Sl. No.	Head	No. of AC bills	Amount	Percentage to Total
1.	2245- Relief on account of Natural Calamities	1,457	3,390.43	37.03
2.	4202- Capital Outlay on Education, Sports, Art and Culture	273	1,237.61	13.52
3.	2202- General Education	1,464	509.08	5.56
4	4515- Capital Outlay on other Rural Development Programs	136	338.79	3.70
5.	4070- Capital Outlay on other Administrative Services	186	279.03	3.05
6.	4059- Capital Outlay on Public Works	58	211.87	2.31
7.	4210- Capital Outlay on Medical and Public Health	107	190.30	2.08
8.	2235- Social Security and Welfare	2,149	168.90	1.84
9.	2852- Industries	77	145.21	1.59
10.	2210- Medical and Public Health	252	121.36	1.33
11.	4425- Capital Outlay on Co-operation	136	114.15	1.25
12.	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	505	112.24	1.23
13.	2403- Animal Husbandry	222	100.97	1.10

¹Rule 194 of Bihar Treasury code 2011.

Notes to Accounts- Contd...

During the year 2019-20, 5,689 AC bills constituting ₹4,231.06 crore were drawn of which 1,383 AC bills amounting to ₹644.13 crore (15.22 per cent of the total amount drawn against AC bills in 2019-20) were drawn in March 2020 alone. Out of 5,689 AC bills, 289 AC bills amounting to ₹805.96 crore (19.05 per cent of the total amount drawn against AC bills in 2019-20) were drawn under various capital heads of accounts during the year 2019-20. Substantial expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

(iv) Outstanding Utilisation Certificates for Grants-in-aid:

According to Rule 342 of the Bihar Financial Rules as amended by the Finance Department vide Resolution No. M.04-15/2009-9736/F(2) dated 19 October 2011, the sanctioning authority shall obtain Utilisation Certificates (UCs) from the grantee and send it to the Accountant General within 18 months of the drawal of the grant. Sanctioning authority should issue a sanction order only after taking the Utilisation Certificates (UCs) which was pending for the amount drawn in the year before the previous financial year from the Drawing and Disbursing Officer. For the UCs outstanding beyond the specified periods, assurance cannot be provided on utilisation of the grants for the intended purpose.

Details of Grants-in-aid given during the year have been shown in **Appendix-III** of the Finance Accounts (Volume II).

The status of outstanding UCs as on 31 March 2020 is mentioned below:

Details of outstanding UCs

(₹ in crore)

Year (*)	Number of Utilisation Certificate awaited	Amount
Upto 2017-18	1,747	30,948.84
2018-19	516	27,293.34
2019-20	327	21,448.74
Total	2,590	79,690.92

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

(Source: VLC Data base).

Notes to Accounts- Contd...

Major five defaulting departments, which have not submitted UCs are given in the following table:

Major defaulting departments

(₹ in crore)

Sl. No.	Departments	No of UCs	Amount	Percentage to Total
1.	Panchayati Raj Department	480	16,915.25	21.23
2.	Education Department	540	15,158.04	19.02
3.	Social Welfare Department	109	12,613.98	15.83
4.	Rural Development Department	113	8,808.26	11.05
5	Urban Development and Housing Department	530	8,313.03	10.43

The expenditure shown in accounts cannot be treated as final nor can it be confirmed that the amount has been expended for the sanctioned purpose to the extent of non-receipt of UCs.

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

Personal Deposit (PD) Accounts are kept in the Public Account, facilitating the designated Government officer/Administrator to keep the receipts therein and spend them for specific purpose, monitored by the respective treasury offices. The State Government is authorised to open PD Accounts to transfer funds from the Consolidated Fund.

Prior to implementation of Centralised Financial Management System (CFMS), 175 Personal Deposit Accounts existed in 55 Treasuries out of 76 Treasuries in Centralised Treasury Management Information System (CTMIS).

However, after implementation of CFMS, out of 175 Personal Deposits Accounts, only 163 Personal Deposits Accounts were migrated to CFMS. Migration of 12 (175-163) Personal Deposits Accounts to CFMS is pending till 31 March 2020. Two Personal Deposits Accounts are newly raised in CFMS which were not previously included in 175 Personal Deposits Accounts. One Personal Deposit Account was already closed in 2017 and was not in the list of 175 Personal Deposits Accounts earlier, but is available in CFMS

In CFMS, there were differences in closing balance of March 2019 and opening balance of April 2019 in respect of some PD Accounts. The reconciliation has been completed except for seven PD Accounts.

During the year 2019-20, no Treasury Officer/Administrator had furnished information regarding refund of the unspent balances in PD Accounts to the Consolidated Fund. Finance

Notes to Accounts- Contd...

Department, Government of Bihar informed about closure of eight Personal Deposits Accounts of Special Land Acquisition Officer being operated in eight different treasuries.

As per Rule 353(b) of Bihar Treasury Code the administrators of all local funds shall send to the Treasury Officer a certificate of acceptance of balances of the credit of the funds by the 30th April each year for the previous financial year, for forwarding them after verification to the Accountant General. However, during 2019-20 only 17 treasuries have sent their closing balance certificate (as on 31st March 2020) regarding 42 Personal Deposits Accounts Administrators. 92 Personal Deposits Accounts are inoperative with a balance of ₹2.43 crore, and in which no transaction has taken place in the last five years (**Annexure-E**). Money lying unspent for five consecutive financial years has been received from one Personal Deposits Accounts Administrator (**Annexure-D**). Although as per instruction of Finance Department, Government of Bihar letter No-1786 dated 09.03.2021 and letter No 2916 dated 03.06.2020 all PD accounts opened prior to 01.04.2019 are to be treated as opened on 01.04.2019.

Finance Department vide its notification No- 2916, dated- 03.06.2020, amended Rule 349 of the Bihar Treasury Code 2011 and increased the period of money lying unspent from “Three subsequent financial Years” to “Five subsequent financial years” and treating all Personal Deposits Accounts /Personal Ledger accounts opened prior to 01-04-2019 as to be opened as on 01.04.2019 as a default under CFMS system. No reference is made about the PL/PD Accounts which were opened before 01.04.2019 and in which amount has already been lapsed before the said date.

Details of Personal Deposit Accounts as on 31 March, 2020 are as under:

Details of PD Accounts

(₹ in crore)

Opening Balance (As per CFMS data)		Addition during the year (As per CFMS)		Closed during the year (As per CFMS)		Closing Balance (As per CFMS Data)	
Number	Amount@	Number	Amount	Number	Amount	Number	Amount
166	4,361.12	0	552.13	8	1,600.32	158*	3,312.94*

*In CTMIS regime. 175 PD accounts exists. Post CFMS, only 163 PD accounts have been migrated out of 175 PD accounts. 12 PD accounts, where balance of ₹1.54 crore is lying over have not yet been migrated from CTMIS to CFMS. 08 PD accounts where balance of ₹555.90 crore is lying over closed vide Finance Department Letter No. 9147 dated 18.11.2019.

Transactions (Cr/Dr) during the year are shown under column ‘Addition during the year’ and ‘Closed during the year’.

*Difference of ₹12.62 crore with statement 21 is under reconciliation.

@ The difference in closing balance of March 2019 and opening of April 2019 is due to non-migration of 12 PD accounts and pending reconciliation of 7 PD accounts.

(Source: Information provided by the Treasuries).

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

In terms of Rule 475 of Bihar Financial Rules, all Controlling Officers are required to reconcile their receipts and expenditure with the Accountant General. During the year 2019-20, expenditure amounting to ₹15,914.56 crore (11.51 per cent of total Revenue and Capital expenditure of ₹1,38,320.56 crore) and receipts amounting to ₹1,00,551.05 crore (80.94 per cent of total Revenue receipts of ₹1,24,232.53 crore) have been reconciled. The facility of reconciliation of receipts under Cyber Treasury has not been started so far.

(vii) Cash Balance:

There was a difference of ₹700.18 crore (Debit) between the Cash Balance as on 31 March 2020 as worked out by the Accountant General and by the Reserve Bank of India (RBI). Such difference is mainly due to incorrect reporting of transactions and non-reconciliation by the Agency Banks. The difference is under reconciliation.

The periodic difference of cash balance has been given below:-

Period	Difference (₹ in crore)
Prior to 2015-16	37.01 (Dr.)
2015-16	0.10 (Dr.)
2016-17	2.61 (Cr.)
2017-18	2.46 (Dr.)
2018-19	0.08 (Cr.)
2019-20	663.30 (Dr.)
Total	700.18 (Dr.)

Out of above stated differences, ₹11.86 crore (Dr) pertains to the period from 1964-65 to 1987-88 which is under consideration of State Government for its write-off whereas other differences are under reconciliation. No Cash Balance difference has either been written off or credited to the State Account during the year 2019-20.

3. Other Items:

(i) Liabilities on Retirement Benefits:

Expenditure on pension and other retirement benefits during the year 2019-20 to the State Government employees recruited on or before 31 August 2005 was ₹16,293.80 crore (excluding the expenditure of ₹816.58 crore on Government Contribution to Defined Contributory Pension Scheme). The expenditure on pension and other retirement benefits was 12.93 *per cent* of the total Revenue Expenditure of ₹1,26,016.66 crore. State Government employees recruited on or after 1 September 2005 are covered under the New Pension Scheme.

(ii) New Pension Scheme

State Government employees recruited on or after 1 September 2005 are covered under the New Pension Scheme, which is a Defined Contributory Pension Scheme. Under the Scheme, the employee contributes 10 *per cent* of his basic pay and dearness allowance and equal contribution is made by the State Government. The State Government has increased its contribution to 14 percent from July 2019. The entire amount (employees' contribution and employer's contribution) is to be transferred to the designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2019-20, employees' contribution was ₹688.65 crore and the Government was required to contribute ₹910.77 crore to NPS. An amount of ₹1,505.23 crore (employees' contribution ₹688.65 crore and employer's contribution ₹816.58 crore) was transferred to MH-8342-117 and ₹ 0.01 crore to MH 8011-106 under Public Account during the year. The entire amount of ₹1,505.24 crore (₹1,505.23 crore + ₹0.01 crore) was required to be deposited to NSDL. There was short contribution of ₹94.19 crore (₹910.77 crore *minus* ₹816.58 crore) by the Government during the year which has resulted in understatement of Revenue deficit to that extent.

The State Government deposited ₹1,302.58 crore with NSDL/Trustee Bank during the year. As on 31 March 2020, ₹390.97 crore (₹349.85 crore under MH-8342-117 and ₹41.12 crore under MH-8011-106) lying in the Public Account as closing balance which is yet to be deposited to the NSDL/Trustee Bank. This includes ₹188.32 crore for earlier years and ₹202.65 crore for FY-2019-20.

During the year 2018-19, an amount of ₹188.32 crore was left in the account as closing balance which was not transferred to NSDL/Trustee Bank. The State Government was required to

pay interest of ₹ 15.06 crore on the closing balance of ₹188.32 crore. However, no interest was paid by the State Government during the year 2019-20. Non-payment of interest of ₹15.06 crore and short contribution of ₹94.19 crore by the Government to NPS have resulted in understatement of Revenue deficit and Fiscal deficit by ₹109.25 crore (₹15.06 crore + ₹94.19 crore).

(iii) Expenditure on Ecology and Environment under MH-3435:

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

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. Normally the expenditure relating to environment protection is booked under the Major Head 3435-Ecology and Environment. During the year, the Government of Bihar incurred ₹0.25 crore against the budget allocation of ₹10.25 crore under MH 3435-Ecology and Environment. The expenditure was 0.0002 *percent* of Revenue expenditure (₹1,26,016.66 crore) incurred during 2019-20. No budgetary provision was made by the State Government under Major head 3435-Ecology & Environment before financial year 2019-20. The budget allocation vis-à-vis expenditure under Major Head 3435 – Ecology and Environment of Bihar State for the year 2019-20 up to the Object Head level is given in **Annexure-H**.

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

In spite of Government of India’s decision to release all assistance under CSSs/ACA to the State Government and not to implementing agencies directly, the Government of India released ₹10,170.12 crore directly to the implementing agencies in Bihar during 2019-20 as per the PFMS portal of the Controller General of Accounts (CGA). The direct transfer of fund to the implementing agencies has increased by 79.09 *per cent* as compared to 2018-19 (₹5,678.88 crore in 2018-19). Details are at **Appendix-VI** of Finance Accounts (Volume II).

(v) Committed Liabilities:

The 12th Finance Commission had suggested for incorporation of additional information on seven items in the form of statements required to be appended to the present system of cash based accounting to enable more informed decision making. Committed Liabilities was one of the seven items. Information on Committed Liabilities as received from the State Government has been incorporated in **Appendix-XII** of Finance Accounts (Volume II).

(vi) Temporary Advance/Imprest:

As per Rule 177 of the Bihar Treasury Code 2011, no money should be withdrawn from the treasury unless it is required for immediate payment. If under special circumstances, money is drawn in advance, the unspent balance of the amount so drawn should be refunded to the treasury by short drawal in the next bill or with a challan at the earliest and in any case before the end of the financial year in which the amount is drawn. As on 31 March 2020, ₹184.52 crore, which should have been refunded to the treasury in terms of these instructions, remained outstanding as un-adjusted advance. Apart from this, an amount of ₹25.46 crore was also kept in the imprest, by the Public Works Divisions. Details are given in **Annexure- C**

(vii) Implementation of Centrally Sponsored Schemes (State share) and State Schemes:

The State Government provides funds to State/District level Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations, etc., for implementation of Centrally Sponsored Schemes (State share) and State Schemes. Since the funds are generally not being fully spent by the implementing agencies in the same financial year, these result in unspent balances remaining in the bank accounts of the implementing agencies at the end of the financial year. The quantum of the unspent amount lying in the bank accounts of the implementing agencies which are kept outside Government accounts has not been provided by the State Government. Therefore, the expenditure of the Government as reflected in the Accounts cannot be confirmed to that extent.

(viii) Apportionment of pension liabilities and other retirement benefits:

In terms of the Eighth Schedule under Section 53 of the Bihar Reorganisation Act, 2000, pension liabilities of the employees of the successor States of Bihar and Jharkhand from 15 November 2000 (date of bifurcation of the States of Bihar and Jharkhand) upto 31 March 2001 and

every subsequent financial year. shall be apportioned between the successor States in the ratio of the number of employees. However, as per decision taken in the meeting chaired by the Secretary, Home Affairs, Government of India with the Chief Secretaries of Government of Bihar and Government of Jharkhand on 18 June 2018, pension liabilities between the successor States shall be apportioned on the basis of population ratio i.e. 645.30:218.44.

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

(ix) Allocation of balances as a result of reorganisation of States:

The Bihar Reorganisation Act 2000 provides for the manner in which balances appearing under Capital (MH 4059 to 5475), Loans and Advances (MH 6202 to 7615) and the balances under part-III Public Account (except Deposit with Reserve Bank) as on the date of bifurcation of the State i.e. 15 November 2000 were to be apportioned. Details of amounts to be bifurcated under the above heads have been given in **Appendix-XIII** of Finance Accounts Volume II. Government of Jharkhand had some objection on the proposed apportionment of certain items which were verified and corrected by Accountant General (A&E), Bihar. The same has been sent to Government of Bihar for their concurrence on 13 December 2018. Concurrence of Government of Bihar is awaited.

(x) Loans and Advances:

Statements 7 and 18 of the Finance Accounts 2019-20 have been prepared as per the format prescribed under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Pr. Accountant General (A&E) and detailed accounts maintained by the Pr. Accountant General (A&E) in respect of Loans and Advances made to Government servants. These figures require confirmation from the Departments concerned. Details of Loans and Advances depicted in Statement 7 and 18 of Finance Accounts-2019-20 have not been confirmed by the State Government.

Notes to Accounts- Contd...

Detailed information on overdue principal and interest in respect of Loans and Advances, accounts of which are maintained by the State Government is awaited, as is the confirmation from the State Government on the balances as on 31 March 2020. The confirmation of balances of individual loanees is also awaited from the State Government on loans for which the detailed accounts are maintained by the Pr. Accountant General. This has been indicated in **Table-1 to Appendix-VII** of Finance Accounts (Volume II).

(xi) Guarantees given by the Government:

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1. are on the basis of the information provided by the State Government. The State Government has not furnished the disclosure requirements of the Indian Government Accounting Standards (IGAS-I).

During the year, cumulative amount guaranteed by the State Government is ₹ 21,181.52 crore (principal ₹20,834.10 crore; interest ₹347.42 crore). The total guarantees outstanding as on 31 March 2020 is ₹5,484.55 crore (principal ₹5,379.60 crore; interest ₹104.95 crore). During the year 2019-20, the State Government received ₹3.13 crore towards guarantee commission which constituted 15.50 *per cent* of the guaranteed amount during 2019-20 (₹20.19 crore).

(xii) Guarantee Redemption Fund:

As per the recommendations of the 12th Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilised for meeting the payment of obligations arising out of the guarantees issued by the Government. The Fund will be operated outside the State Government account and administered by the Reserve Bank of India. Under the guidelines, the State Government is required to make minimum annual contribution of 0.5 *per cent* of outstanding guarantee at the beginning of year. However, the State Government has not created Guarantee Redemption Fund as recommended by the 12th Finance Commission. Outstanding guarantees as on 1 April, 2019 was ₹5,501.86 crore.

(xiii) Investments:

Information on Government investments in various Public Sector Undertakings, Government Companies, Joint Stock Companies, Co-operative Institutions and Rural Banks, etc., appearing in Statements 8 and 19 of the Finance Accounts is based on the information provided by the State Government.

Notes to Accounts- Contd...

During the year 2019-20, the State Government invested ₹ 3,340.30 crore in 79 entities which included Statutory Corporations (3), Rural Banks (1), Government Companies (46), Other Joint Stock Companies and Partnerships (12) and Co-operative Institutions and Local bodies (17).

(xiv) Financial Assistance given to defaulting Government Companies:

Government provided budgetary support (equity, loans, grants and subsidies) of ₹18,872.14crore (Equity- ₹342.63 crore, Loan- ₹2,705.97 crore, Capital Grant- ₹561.36 crore, and Subsidy- ₹7,447.91 crore, including extended Guarantee-₹7,814.27 crore) to 18 working State Public Sector Undertakings and 16 non-working Public Sector Undertakings until financial year 2020 whose accounts were in arrear as on 31 March 2020. These PSUs have not finalised their accounts for the last one to 43 years in violation of provisions of the Companies Act/Acts of the respective Statutory Corporations/ Public Sector Undertakings. Details are given in **Annexure I**.

(xv) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are nine (three interest bearing and six non-interest bearing) active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2020 in these funds was ₹549.27 crore. Out of which, ₹522.95 crore was under interest bearing Reserve Funds and ₹26.32 crore under Non-interest bearing Reserve Funds.

(A) Interest bearing Reserve Funds:

(a) State Disaster Response Fund (SDRF):

In April 2011, Government of India replaced the existing Calamity Relief Fund (under Major Head- '8235 General and Other Reserve Funds') with the State Disaster Response Fund (under Major Head-'8121 General and Other Reserve Funds' which is under interest bearing section).

The State Government commenced operation of the "State Disaster Response Fund" in 2010-11. In terms of the guidelines, on constitution and administration of the SDRF, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. The scheme also stipulates that accretions to the Fund together with the income earned on investment of the Fund should, till contrary instructions are issued by the Government of India, be invested in Central Government dated securities, Auctioned Treasury Bills. Interest earning deposits and certificates of deposits with Scheduled Commercial Banks.

Notes to Accounts- Contd...

During the year 2019-20, Central Government released ₹1,031.13 crore of which ₹ 631.13 crore being Central share of SDRF and ₹ 400.00 crore towards relief necessitated by natural calamity. The State Government was required to contribute ₹ 210.37 crore as its share. The State Government transferred ₹1,241.50 crore (Central share ₹631.13 crore + State's share ₹210.37 crore + relief ₹ 400.00 crore) to the Fund (under Major Head 8121-122 SDRF).

The State Government incurred expenditure of ₹1,241.50 crore on natural calamities under MH 2245-05-State Disaster Response Fund. As on 31 March, 2020, the closing balance in SDRF was ₹ 0.01 crore.

The State Government has also received ₹553.17 crore from Central Government towards National Disaster Response Fund, during the year 2019-20. The amount received towards NDRF has not been transferred to the fund under MH-8121 in the Public Accounts which has resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

(b) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received from user agencies and utilize the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose.

Accounting Arrangements:

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

per cent Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

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

Status of the State Compensatory Afforestation Fund:

There was no opening balance in the Fund. During the year 2019-20, the State Government received ₹522.95 crore for credit to the CAMPA Fund under Major Head '8121- General and Other Reserve Funds' from National Compensatory Afforestation Deposit. The State Government did not incur any expenditure out of the Fund during the year. The closing balance in the State Compensatory Afforestation Fund under MH-8121-129-State Compensatory Afforestation Fund (SCAF) in Public Accounts was ₹522.95 crore as on 31 March 2020.

(B) Reserve Funds Not Bearing Interest:

Consolidated Sinking Fund:

The 12th Finance Commission had recommended that States should set up Sinking Funds for amortisation of all loans including loans from banks, liabilities on account of National Small Savings Fund, etc., and that these Funds should not be used for any other purposes, except for redemption of loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund, stipulate a minimum annual contribution of 0.5 *per cent* of outstanding liabilities at the beginning of the year.

The State Government set up a Consolidated Sinking Fund in 2008-09 which was only for amortisation of market loans and not all outstanding liabilities. However, the Fund was to be utilised for redemption of the outstanding liabilities of the Government commencing from the year 2014-15. The State Government has appropriated ₹845.00 crore (0.5 *per cent* of the outstanding liabilities of ₹1,68,921.33 crore as on 1 April 2019) during the year 2019-20. The accumulated balance in the fund was ₹ 5,740.12 crore as on 31 March 2020. The entire Fund balance as on 31 March 2020 of ₹5,740.12 crore has been invested. The details of investments are given in Statement 22 of Finance Accounts –Vol-II.

(C) Inoperative Reserve Funds:

Reserve Funds valued at ₹26.32 crore have not been operated since 2001-02. Details of such Reserves Funds are given in **Annexure –F**.

(xvi) Central Road Fund (CRF):

Government of India introduced Central Road Fund (CRF) scheme in 2001-02 to allocate and disburse funds for the development and maintenance of national highways, rural roads, state roads (roads of interstate connectivity and economic importance) and construction of roads either under or over the railways by means of a bridge and erect suitable safety works at unmanned rail-road level crossings. The receipt towards Central Road Fund is accounted for under MH-1601-Grants-in-aid from Central Government by the State Governments. The accounting procedure relating to the CRF prescribes that the receipt of Grants-in-aid from the Government of India (booked by the State Government under Revenue Receipt Major Head 1601) is simultaneously transferred by way of credit to the Public Account (under Major Head ‘8449 Other Deposits-103 Subvention from Central Road Fund’) through the Revenue Expenditure Major Head 3054. Expenditure incurred by the State Government on prescribed road works will first be accounted for under the relevant Revenue or Capital expenditure heads (Major Heads 3054 or 5054 as the case may be) and reimbursed out of the Fund as a deduct expenditure to the concerned Major Head of expenditure (Capital or Revenue, as the case may be).

During the year, 2019-20, the Government of Bihar received ₹223.16 crore towards Central Road Fund. As on 31 March, 2020 the balance in the Fund was ₹84.26 crore.

(xvii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under some of the major suspense and remittance heads (under Major Head 8658 and 8782) to the end of last three years is indicated in **Annexure- G**.

(xviii) Advance from Contingency Fund:

The State Legislature is authorised by law to establish a Contingency Fund in the nature of an imprest in terms of Article 267(2) of the Constitution. The Contingency Fund is placed at the disposal of the Governor of the State to enable advances to be made by him out of such Fund for

the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by law under Article 205 or Article 206.

The corpus of the Bihar Contingency Fund is ₹350 crore. However, in terms of the Bihar Contingency Fund (Amendment) Act, 2015, the State Government increased the corpus from ₹350 crore to ₹8,020.04 crore on temporary basis for the period 1 April 2019 to 30 March 2020.

In terms of prescribed accounting procedure, advances from the Contingency Fund are to be recouped during the year by debiting the concerned service Major Head. Government of Bihar deviated from the prescribed procedure and booked the expenditure directly to the concerned Service Major Heads, at the outset. The State Government sanctioned ₹3,529.76 crore from Contingency Fund and recouped this amount through Supplementary Budget.

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

Expenses from Contingency Fund have been made towards relief on drought hit areas, repair of flood affected dams etc. However, some of the sanction for the advances from Contingency Fund was for expenditure that were not contingent in nature.

(xix) Adjustment of excess payment against write-off of Central Loans:

In terms of Government of India's decision, on the recommendation of the 13th Finance Commission, Ministry of Finance (Department of Expenditure) vide Sanction Order No. 13/2011-12 dated 29 February 2012 wrote off Central Loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to the State Government by the Ministries (other than Ministry of Finance) outstanding as on 31 March 2010.

Repayment of loan and interest, if any, made by the State after 31 March 2010 against these written-off loans was to be adjusted against the repayment of the loans due from States against current loans from Ministry of Finance (Department of Expenditure) Government of India.

The State Government had made excess repayment of ₹11.52 crore (principal ₹5.30 crore, interest ₹6.22 crore), of which ₹3.47 crore (principal ₹1.25 crore, interest ₹2.22 crore) was adjusted by the Ministry of Finance in June 2013. Out of the balance of ₹8.05 crore (principal

Notes to Accounts- Contd...

₹4.05 crore, interest ₹4.00 crore) pending adjustment by the Ministry of Finance, the principal of ₹4.05 crore has led to adverse balance (net debit) and overstatement of Public Debt of the Government to that extent. Ministry of Finance vide its letter No.45dt. 9.5.2019, has intimated that ₹3.20 crore has also been adjusted in 2018-19, details of which are awaited.

(xx) Ujwal DISCOM Assurance Yojana (UDAY):

Pursuant to the revival package for electricity distribution companies, the State Government took over the debt of the DISCOMs to the extent of ₹2,331.78 crore by issuing bonds of ₹1,554.52 crore in 2015-16 and ₹777.26 crore in the year 2016-17 to the participating lender banks, through Reserve Bank of India. The amount had been transferred to Distribution Companies as Subsidy in the year 2016-17. The State Government has paid an interest of ₹191.36 crore in 2019-20 on the Bonds issued under UDAY Scheme.

(xxi) Interest liability on General Provident Fund (GPF):

During the year 2019-20, the State Government has not discharged interest liability on General Provident Fund completely as required. The quantum of short payment of interest to General Provident Fund is given in the following table.

Details of short payment of interest to General Provident Fund

			<i>(₹ in crore)</i>
GPF Category	Balance at the beginning of 2019-20	Interest due	Interest Credited
General Provident Fund	10,250.52	820.04	280.93
All India Services Provident Fund	227.03	18.16	12.00
Total	10,477.55	838.20	292.93

(Source: VLC Data base).

Short payment of interest to General Provident Fund has resulted in understatement of Revenue deficit and Fiscal deficit by ₹545.27 crore (₹838.20 crore *minus* ₹292.93 crore). Further, short payment of interest may also lead to adverse balance in the fund.

(xxii) Accounting of Major type of Cess:

No rules have been framed by the Government of Bihar for accounting of Labour Cess and other Cess. However, Cess collected by some departments are lying idle which does not serve the purpose for which it has been levied. No sub head has been opened by the Government for booking the Labour Cess collected by various Departments executing projects involving labour. The Labour Cess collected by Government Departments have been directly booked under MH 8443 Civil Deposit-108-Public Works Deposits.

During the year 2019-20, Labour Cess amounting to ₹89.90 crore was credited under MH-8443-108 and ₹0.14 crore was withdrawn from MH- 8443-108.

(xxiii) Less discharge of interest liabilities:

The interest liabilities in respect of Reserve Funds bearing interest and Deposits bearing interest under sectors J and K respectively of the Public Account are annual liabilities that the State Government is required to discharge. The State Government has not discharged complete interest liabilities on the balances of such funds as given below:

Details of balances under Reserve Funds and Deposits bearing interest

(₹ in crore)

Sector	Sub-sector	Rate of Interest	Balance at the beginning of 2019-20	Interest due	Interest Credited
K-Deposits and Advances	Deposits Bearing Interest	8 per cent (Interest rate payable on balances in GPF)	188.32	15.06	Nil
Total			188.32	15.06	Nil

Non-payment of Interest of ₹15.06 crore has resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

(xxiv) Disclosures under Bihar Fiscal Responsibility and Budget Management (BFRBM) Act, 2006:

Targets fixed by the State Government in the BFRBM Act, 2006, read with the Bihar Fiscal Responsibility and Budget Management (Amendment) Act 2016, the ceilings fixed by the 14th Finance Commission, and the achievements as per the accounts of 2019-20 are given below:

Details of Target *vis-a-vis* Achievements in terms of BFRBM Act, 2006

Sl. No.	Targets	Achievements
1	Attain Revenue Surplus in 2007-08 and maintain surplus thereafter.	In FY- 2019-20, the State has Revenue deficit of ₹1,784.13 crore (0.29 per cent of GSDP) if expenditure under UDAY of ₹ 191.36 crore is included. The Revenue deficit excluding expenditure under UDAY is ₹ 1,592.77 crore (0.26 per cent of GSDP)
2	Bring the Fiscal Deficit / Gross State Domestic Product (GSDP)* ratio to 3.00 per cent in 2011-12 and maintain this upto 2019-20.	During the FY- 2019-20, the State has fiscal deficit of ₹14,723.93 crore which is 2.41 per cent of GSDP including expenditure under UDAY. The Fiscal deficit excluding expenditure under UDAY is ₹ 14,532.57 crore which is 2.38 per cent of GSDP.

Notes to Accounts- Contd...

Sl. No.	Targets	Achievements
3	Bring Debt as <i>per cent</i> of Gross State Domestic Product (GSDP) in the financial year 2019-20 to 25.73 <i>per cent</i> .	Debt and outstanding liabilities (₹1,93,381.84 crore) (including UDAY ₹ 2,331.78 crore) was 31.61 <i>per cent</i> of Gross State Domestic Product (GSDP) estimate during 2019-20. Debt and outstanding liabilities (₹1,91,050.06 crore) (excluding UDAY ₹ 2,331.78 crore) was 31.23 <i>per cent</i> of Gross State Domestic Product (GSDP) estimate during 2019-20.
4	Raise total Tax Revenue Collection as <i>per cent</i> of Gross State Domestic Product (GSDP) in the financial year 2019-20 to 21.46 <i>per cent</i> .	The total Tax Revenue Collection (₹93,564.31 crore) was 15.29 <i>per cent</i> of Gross State Domestic Product (GSDP) estimate during 2019-20.

*GSDP figures for Bihar assumed as ₹6,11,804.00 crore for the year 2019-20 adopted in NTA for FRBM target achievement calculation.

Source: Planning and Development Department (Economic and Statistics Directorate.) of State Government.

The State Government has however, not yet framed rules under the BFRBM Act.

(xxv) Implementation of CFMS:

The Government of Bihar has implemented CFMS (Comprehensive Financial Management System) from April, 2019 with a view to automate lifecycle of financial activities and replace the legacy systems. Despite repeated request by Office of the Pr. Accountant General (A&E) for conducting a parallel run for submission of accounts to PAG (A&E), the State Government had decided to go paperless from day one.

Treasury accounts along with e-vouchers, scanned copies of sub-vouchers, challans and other supporting documents are required to be submitted to the office of the Pr. Accountant General (A&E) through AG application. Expenditure of Public Works Division is being carried out through treasuries and accounts related to works expenditure is being submitted through treasury accounts.

Office of the Pr. Accountant General (A&E) has so far made objection in 22,857 number of vouchers amounting to ₹7,149.67 crore and 316 number of challans amounting to ₹63.59 crore (as per data received from TCS). Most of these vouchers have been kept in suspense accounts. Major issues which have been noticed during the checking of vouchers are non-attachment of sanction orders /pension payment documents/running bills/sub-vouchers etc. All vouchers and challans were not rectified till the finalisation of accounts of the year 2019-20.

(xxvi) Impact on Revenue deficit and Fiscal deficit:

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

Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Para No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
1 (v)	Misclassification between Capital and Revenue expenditure	...	50.45
3 (ii)	Employer's short contribution to NPS	...	94.19	...	94.19
3 (xv) (A) (a)	Non-transfer of NDRF amount	...	553.17	...	553.17
3(xxi)	Less adjustment of Interest on General Provident Fund (GPF)	...	545.27	...	545.27
3 (xxiii)	Less credit of interest on interest bearing Reserve Funds and Deposits	...	15.06	...	15.06
Total (Net)		Under Statement 1,258.14		Under Statement 1,207.69	

Notes to Accounts- Contd...

Annexure- A-concl.

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

Book Adjustments

(a) Periodical Adjustments

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount	Remarks
		From	To		
1	Adjustment of State Disaster Response Fund (SDRF)	2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	1,241.50	Contribution to State Disaster Response Fund of Bihar
		2245-Relief on account of Natural Calamities	8121-General and other Reserve Funds	(-)1,241.50	Expenditure initially met from MH-2245 has been recouped from MH-8121-SDRF
2	Adjustment of Interest on General Provident Fund (State)	2049-Interest Payments	8009-State Provident Funds	280.93	Adjustment of amount of interest accumulated on General Provident Fund
		2049- Interest Payments	8009- State Provident Funds	12.00	Adjustment of amount of interest accumulated on All India Services Provident Fund
3	Adjustment of Interest on Group Insurance (State)	2049- Interest Payments	8011- Insurance and Pension Funds	291.60	Adjustment of amount of interest accumulated on State Government Employees Group Insurance Scheme
4	Appropriation for reduction or avoidance of Debt	2048- Appropriation for reduction or avoidance of Debt	8222-Sinking Funds	845.00	Sinking Fund Annual Contribution
Total				1,429.53	

Notes to Accounts- Contd...

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

(b) Other Adjustments

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
1	Lok Sabha Election	2015-Elections	8443-Civil Deposits	1.34
2	Automotive Control	2041-Taxes On Vehicles	8448-Deposits of Local Funds	3.24
3	Direction	2043-Collection Charges Under State Goods And Services Tax	8448-Deposits of Local Funds	3.49
4	Bihar Revenue Administration Intranet (Brain Project and Mission Mode Project)	2054-Treasury And Accounts Administration	8448-Deposits of Local Funds	13.00
5	Treasury and Other Sub Treasuries	2054-Treasury And Accounts Administration	8448-Deposits of Local Funds	10.50
6	Purchase of Materials at Central Level	2055-Police	8448-Deposits of Local Funds	1.50
7	Superintendence	2055-Police	8448-Deposits of Local Funds	3.68
8	National Scheme for Modernization of Police and Other Forces	2055-Police	8448-Deposits of Local Funds	10.66
9	Repair and maintenance of Police Buildings by Bihar Police Building Construction Corporation	2055-Police	8448-Deposits of Local Funds	30.00
10	Grant to Bihar Bal Bhavan	2202-General Education	8448-Deposits of Local Funds	1.70
11	Bihar State University Service Commission	2202-General Education	8448-Deposits of Local Funds	3.39
12	MaulanaMazharulHaque Arabic / Persian University	2202-General Education	8448-Deposits of Local Funds	3.53
13	Purnea University, Purnea	2202-General Education	8448-Deposits of Local Funds	104.59
14	Munger University, Munger	2202-General Education	8448-Deposits of Local Funds	116.39
15	Kameshwar Singh Darbhanga Sanskrit University	2202-General Education	8448-Deposits of Local Funds	107.13
16	Teacher Training Institute Development (External Sustainable Project)	2202-General Education	8448-Deposits of Local Funds	32.00
17	Pataliputra University, Patna	2202-General Education	8448-Deposits of Local Funds	448.55
18	Development of State Universities	2202-General Education	8448-Deposits of Local Funds	76.22
19	Jai Prakash University, Chapra	2202-General Education	8448-Deposits of Local Funds	238.36
20	B.N. Mandal University, Madhepura	2202-General Education	8448-Deposits of Local Funds	310.90
21	Veer Kunwar Singh University, Ara	2202-General Education	8448-Deposits of Local Funds	301.69

Notes to Accounts- Contd...

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

(b) Other Adjustments –contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
22	Patna University	2202-General Education	8448-Deposits of Local Funds	267.53
23	Bhagalpur University	2202-General Education	8448-Deposits of Local Funds	377.36
24	Lalit Narayan Mithila University	2202-General Education	8448-Deposits of Local Funds	483.60
25	Magadh University	2202-General Education	8448-Deposits of Local Funds	1,647.54
26	Baba Saheb Bhimrao Ambedkar (University of Bihar)	2202-General Education	8448-Deposits of Local Funds	1,870.59
27	Assistance to non-government schools	2202-General Education	8448-Deposits of Local Funds	1,890.00
28	National Health Mission including NRHM	2210-Medical And Public Health	8448-Deposits of Local Funds	6,843.81
29	Sadar& Subdivision Hospital	2210-Medical And Public Health	8448-Deposits of Local Funds	28.50
30	Other Dispensary Local Dispensary	2210-Medical And Public Health	8448-Deposits of Local Funds	7.77
31	National Health Mission (Strengthening of State Drug Regulatory System)	2210-Medical And Public Health	8448-Deposits of Local Funds	122.02
32	Community Health Center	2210-Medical And Public Health	8448-Deposits of Local Funds	16.00
33	Indira Gandhi Institute of Medical Sciences, Patna	2210-Medical And Public Health	8448-Deposits of Local Funds	318.50
34	National Program for Control of Cancer, Diabetes, Heart Disease Control and Stoppage (NPCDC)	2210-Medical And Public Health	8448-Deposits of Local Funds	77.29
35	Primary Health Center	2210-Medical And Public Health	8448-Deposits of Local Funds	52.80
36	State resource for small amount received under NHM centrality item	2210-Medical And Public Health	8448-Deposits of Local Funds	75.41
37	Grant-in-aid to city councils for drinking water supply	2215-Water Supply And Sanitation	8448-Deposits of Local Funds	9.91
38	Grant-in-aid to local bodies for drinking water supply	2215-Water Supply And Sanitation	8448-Deposits of Local Funds	21.66
39	Grant-in-aid to Urban Local Bodies for drainage and sewage	2215-Water Supply And Sanitation	8448-Deposits of Local Funds	39.85
40	For City Managers	2217-Urban Development	8448-Deposits of Local Funds	1.07

Notes to Accounts- Contd...

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

(b) Other Adjustments –contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
41	For fixed allowance to elected representatives of Municipal Corporations	2217-Urban Development	8448-Deposits of Local Funds	1.13
42	Executive Officer of Municipalities	2217-Urban Development	8448-Deposits of Local Funds	3.09
43	Grant in light of profession	2217-Urban Development	8448-Deposits of Local Funds	21.57
44	For fixed allowance to elected representatives of city councils	2217-Urban Development	8448-Deposits of Local Funds	1.40
45	Grant-in-aids to construction and renovation of administrative and technical buildings to city councils	2217-Urban Development	8448-Deposits of Local Funds	2.60
46	Buddha Smriti&Other Park	2217-Urban Development	8448-Deposits of Local Funds	3.40
47	Civil Facilities-Assistant Grant in Municipal Area	2217-Urban Development	8448-Deposits of Local Funds	83.63
48	Grant-in-aid to urban local bodies for transportation	2217-Urban Development	8448-Deposits of Local Funds	69.73
49	Grant-in-aid to primary work to Nagar Panchayats in light of the recommendations of Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	20.98
50	Civic amenities-assistant grant in city area	2217-Urban Development	8448-Deposits of Local Funds	27.43
51	Integrated Urban Engineering Organization	2217-Urban Development	8448-Deposits of Local Funds	30.00
52	Grant in aid to the Nagar Panchayat in light of the recommendation of the State Finance Commission.	2217-Urban Development	8448-Deposits of Local Funds	30.93
53	Civil facilities in the city area	2217-Urban Development	8448-Deposits of Local Funds	35.25
54	Subsidiary grant to urban local bodies for transportation	2217-Urban Development	8448-Deposits of Local Funds	51.93
55	Grant-in-aid to the primary work to the city councils in light of the recommendation of the Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	303.84

Notes to Accounts- Contd...

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

(b) Other Adjustments –contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
56	Grant-in-aid to municipal corporations for primary works in light of the recommendation of Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	132.76
57	Grant-in-aid to the Municipal Corporation in light of the recommendations of the State Finance Commission	2217-Urban Development	8448-Deposits of Local Funds	277.31
58	For the development of Mahadalit	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	8448-Deposits of Local Funds	305.01
59	For Scheduled Tribes Development	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	8448-Deposits of Local Funds	10.00
60	Education	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	8448-Deposits of Local Funds	4.29
61	Bihar State Scheduled Castes Cooperative Development Corporation, Patna	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	8448-Deposits of Local Funds	7.17
62	Bihar Skill Development Mission	2230-Labour, Employment and Skill Development	8448-Deposits of Local Funds	839.24
63	Chief Minister's Self-Help Scheme	2235-Social Security And Welfare	8448-Deposits of Local Funds	76.07
64	Establishment of Children's Court and Child Welfare Board	2235-Social Security And Welfare	8448-Deposits of Local Funds	4.56
85	Chief Minister's Self-Help Scheme	2235-Social Security And Welfare	8448-Deposits of Local Funds	1.67
66	Integrated Child Protection Scheme (ICPS)	2235-Social Security And Welfare	8448-Deposits of Local Funds	50.02

Notes to Accounts- Contd...

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

(b) Other Adjustments -contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
67	Repair of wells etc. for water supply	2245-Relief on Account of Natural Calamities	8448-Deposits of Local Funds	8.48
68	Repair and replacement of damaged roads-bridges	2245-Relief on Account of Natural Calamities	8448-Deposits of Local Funds	100.50
69	Other work (Agricultural input grant for Agriculture Department)	2245-Relief on Account of Natural Calamities	8448-Deposits of Local Funds	264.59
70	Agricultural input grant (for damaged crops)	2245-Relief on Account of Natural Calamities	8448-Deposits of Local Funds	507.89
71	National Food Security Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	16.06
72	National Agricultural Development Scheme (RKVY) (ACA)	2401-Crop Husbandry	8448-Deposits of Local Funds	8.20
73	National Horticulture Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	18.15
74	Intensified field development and training support new scheme.	2401-Crop Husbandry	8448-Deposits of Local Funds	45.76
75	Horticulture Development Plan	2401-Crop Husbandry	8448-Deposits of Local Funds	125.53
76	Prime Minister Agricultural Irrigation Scheme	2401-Crop Husbandry	8448-Deposits of Local Funds	6.07
77	Upgradation of organic farming	2401-Crop Husbandry	8448-Deposits of Local Funds	16.19
78	National e-Governance Plan - Agriculture	2401-Crop Husbandry	8448-Deposits of Local Funds	6.70
79	Sub Mission on Seed and Planting Material	2401-Crop Husbandry	8448-Deposits of Local Funds	26.07
80	Emergency Plan for Flood Drought	2401-Crop Husbandry	8448-Deposits of Local Funds	300.00
81	Expansion of Seed Multiplication Farms, Expenditure on Farming	2401-Crop Husbandry	8448-Deposits of Local Funds	56.18
82	National Agricultural Extension and Technology Mission	2401-Crop Husbandry	8448-Deposits of Local Funds	97.40
83	Seed Production Program	2401-Crop Husbandry	8448-Deposits of Local Funds	9.64
84	Promotion of Agricultural Innovation	2401-Crop Husbandry	8448-Deposits of Local Funds	70.81

Notes to Accounts- Contd...

Annexure- A-contd.

(Refer Para I(ii) of Notes to Accounts)

Book Adjustments

(b) Other Adjustments -contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
85	Land Conservation Work	2402-Soil and Water Conservation	8448-Deposits of Local Funds	54.48
86	Integrated Water Resources Management Program (IWMP)	2402-Soil and Water Conservation	8448-Deposits of Local Funds	150.25
87	Skill Development Mission	2415-Agricultural Research and Education	8448-Deposits of Local Funds	11.88
88	Contribution to Block Panchayats in light of the recommendation of the State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	1.64
89	For Fixed Allowance of Elected Representatives of Gram Panchayats	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	1.66
90	Contribution to District Councils in light of the Recommendation of the State Finance Commission	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	11.15
91	Bihar Rural Path Development Agency	2515-Other Rural Development Programmes	8448-Deposits of Local Funds	8.50
92	Prime Minister Agricultural Irrigation Scheme	2705-Command Area Development	8448-Deposits of Local Funds	47.00
93	Non-conventional Energy Sources	2810-New And Renewable Energy	8448-Deposits of Local Funds	24.83
94	Industry Friend	2851-Village And Small Industries	8448-Deposits of Local Funds	1.10
95	Development of Handicrafts	2851-Village And Small Industries	8448-Deposits of Local Funds	1.49
96	Strengthening Scheme of Craft Research Institute	2851-Village And Small Industries	8448-Deposits of Local Funds	3.40
97	Assistant Grant to Bihar State Khadi Village Industries Board	2851-Village And Small Industries	8448-Deposits of Local Funds	15.40
98	Knowledge City Project	2852-Industries	8448-Deposits of Local Funds	2.69
99	State Data Center	2852-Industries	8448-Deposits of Local Funds	4.17
100	E-Governance State Plan	2852-Industries	8448-Deposits of Local Funds	17.48

Notes to Accounts- Contd...

Annexure- A-contd.

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

Book Adjustments

(b) Other Adjustments- contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
101	Creation and Development of other Infrastructure for the Advancement of Trade, Commerce and Industry - Bihar Trade Development Fund	2852-Industries	8448-Deposits of Local Funds	11.64
102	Free Wi-Fi in University and College	2852-Industries	8448-Deposits of Local Funds	20.00
103	Pre-Production and Post-Production Facilities Planning	2852-Industries	8448-Deposits of Local Funds	244.47
104	Village Road-Other Maintenance Expense	3054-Roads And Bridges	8448-Deposits of Local Funds	12.90
105	Maintenance and Repair of Godowns	3456-Civil Supplies	8448-Deposits of Local Funds	1.85
106	Complete Computerization of Targeted Public Distribution System	3456-Civil Supplies	8448-Deposits of Local Funds	3.66
107	National Food Security Mission	3456-Civil Supplies	8448-Deposits of Local Funds	618.14
108	For Acquisition of Police Station / Outpost	4055-Capital Outlay On Police	8443-Civil Deposits	7.78
109	National Scheme for Modernization of Police and Other Forces	4055-Capital Outlay On Police	8448-Deposits of Local Funds	77.70
110	Construction and Maintenance of Police Buildings	4055-Capital Outlay On Police	8448-Deposits of Local Funds	306.61
111	Agricultural Office Building	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	1.84
112	For Judicial Building (For Law Department)	4059-Capital Outlay on Public Works	8443-Civil Deposits	1.94
113	Extension of Patna High Court	4059-Capital Outlay on Public Works	8443-Civil Deposits	3.13
114	Scheme for Development of Scheduled Castes	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	4.25
115	Construction of Buildings for the Department of Animal and Fisheries Resources	4059-Capital Outlay on Public Works	8448-Deposits of Local Funds	10.00

Notes to Accounts- Contd...

Annexure- A-contd.

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

Book Adjustments

(b) Other Adjustments- contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
116	Building of Central / Mandal / Upakaras (Department of Home Affairs)	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	3.08
117	Building construction for District Sainik Welfare Office	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	3.50
118	Construction of Office Building of Regional / District / Subdivision Promotion Offices of the State (Home Department)	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	4.43
119	Bihar Fire Service for Building Construction	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	7.85
120	Chief Minister Area Development Scheme	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	810.90
121	Building construction for District Sainik Welfare Office	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	3.51
122	Building construction for Home Defense Corps	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	15.00
123	For Machine of Jails	4070-Capital Outlay on Other Administrative Services	8448-Deposits of Local Funds	85.54
124	Engineering College(Determination)	4202-Capital Outlay on Education, Sports Art And Culture	8443-Civil Deposits	3.10
125	Government College	4202-Capital Outlay on Education, Sports Art And Culture	8448-Deposits of Local Funds	3.80

Notes to Accounts- Contd...

Annexure- A-contd.

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

Book Adjustments

(b) Other Adjustments -contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
126	Government High School Building	4202-Capital Outlay on Education,Sports Art And Culture	8448-Deposits of Local Funds	65.00
127	State Research and Training Institute Buildings (External Sustainable Project)	4202-Capital Outlay on Education,Sports Art And Culture	8448-Deposits of Local Funds	105.00
128	Construction of State and State-owned Secondary Schools	4202-Capital Outlay on Education,Sports Art And Culture	8448-Deposits of Local Funds	190.91
129	Land Acquisition for Rural Medical Institutions	4210-Capital Outlay on Medical And Public Health	8443-Civil Deposits	1.13
130	Medical College Hospital	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	4.16
131	Referral Primary Health Center and Additional Primary Health Center Construction and Renovation	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	37.08
132	Construction of Health Sub-Center / Additional Primary Health Sub-Center Buildings.	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	12.78
133	For Medical Colleges	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	394.72
134	Human Resources in Health and Medical Education	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	72.53
135	Construction of District and Sub-Divisional Hospital Buildings, Renovation	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	35.00
136	Dental College and Hospital	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	39.00
137	For New Medical College and Para Medical Institute	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	61.43
138	ANM & GNM School	4210-Capital Outlay on Medical And Public Health	8448-Deposits of Local Funds	139.75

Notes to Accounts- Contd...

Annexure- A-contd.

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

Book Adjustments

(b) Other Adjustments- contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
139	National Rural Drinking Water Program	4215-Capital Outlay on Water Supply And Sanitation	8448-Deposits of Local Funds	765.48
140	CM Drinking Water Determination Scheme (Non-Quality Affected Areas)	4215-Capital Outlay on Water Supply And Sanitation	8448-Deposits of Local Funds	6.00
141	Chief Minister Drinking Water Determination Scheme (Quality Affected Areas)	4215-Capital Outlay on Water Supply And Sanitation	8448-Deposits of Local Funds	11.5
142	Rural Water Supply Scheme (By Tube Wells, Wells, Tap Wells)	4215-Capital Outlay on Water Supply And Sanitation	8448-Deposits of Local Funds	57.00
143	Rural Water Supply and Sanitation Program (RWSS-LIS)	4215-Capital Outlay on Water Supply And Sanitation	8448-Deposits of Local Funds	75.00
144	Chief Minister Drinking Water Determination Scheme (Non-Quality Affected Areas)	4215-Capital Outlay on Water Supply And Sanitation	8448-Deposits of Local Funds	626.00
145	Chief Minister Drinking Water Determination Scheme (Quality Affected Areas)	4215-Capital Outlay on Water Supply And Sanitation	8448-Deposits of Local Funds	1,119.82
146	Development of Infrastructure Facilities for Judiciary Including Village Courts	4216-Capital Outlay on Housing	8448-Deposits of Local Funds	9.59
147	Houses of Judges (Law Department)	4216-Capital Outlay on Housing	8443-Civil Deposits	49.65
148	Construction and Renovation of Residential School and Hostel Buildings	4225-Capital Outlay on Welfare of SC, ST, OBC and Minorities	8448-Deposits of Local Funds	1.11
149	Construction of Hostel for Minority Students and Girls (Minority Welfare Department)	4225-Capital Outlay on Welfare of SC, ST, OBC and Minorities	8448-Deposits of Local Funds	18.49
150	Construction of Various Buildings Related to Social Welfare	4235-Capital Outlay on Social Security and Welfare	8448-Deposits of Local Funds	12.53

Notes to Accounts- Contd...

Annexure- A-contd.

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

Book Adjustments

(b) Other Adjustments -contd.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
151	Multisectoral Development Program for Minorities	4250-Capital Outlay on other Social Services	8448-Deposits of Local Funds	36.60
152	Village Development Projects (NABARD Sustainable Scheme)	4515-Capital Outlay on Other Rural Development Programs	8448-Deposits of Local Funds	50.00
153	Chief Minister Gram Sampark Yojana	4515-Capital Outlay on Other Rural Development Programs	8448-Deposits of Local Funds	1,543.56
154	Chief Minister Gram Sampark Yojana (World Bank Sustainable)	4515-Capital Outlay on Other Rural Development Programs	8448-Deposits of Local Funds	255.00
155	Chief Minister Gram Sampark Yojana (NDB) (BRICS Bank endowed)	4515-Capital Outlay on Other Rural Development Programs	8448-Deposits of Local Funds	680.00
156	Grameen Tola Contact Determination Scheme	4515-Capital Outlay on Other Rural Development Programs	8448-Deposits of Local Funds	879.75
157	Irrigation Generation Projects (Works) (NABARD Sustainable Scheme)	4700-Capital Outlay on Major Irrigation	8443-Civil Deposits	100.5
158	Bihar State Power (Holding) Company Ltd.	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	37.06
159	North Bihar Power Distribution Company Limited Project	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	390.13
160	Project of Bihar State Power Transmission Company Limited	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	363.87
161	Project of South Bihar Power Distribution Company Limited	4801-Capital Outlay on Power Projects	8448-Deposits of Local Funds	365.74
162	Bihar State Wide Area Network (SWAN)	4859-Capital Outlay on Telecommunication & Electronic Industries	8448-Deposits of Local Funds	50.00
163	State Data Center 2.0	4859-Capital Outlay on Telecommunication & Electronic Industries	8448-Deposits of Local Funds	87.32
164	Airport	5053-Capital Outlay on Civil Aviation	8443-Civil Deposits	121.44
165	Broad-Roads	5054-Capital Outlay on Roads & Bridges	8443-Civil Deposits	4.98
166	Major Roads	5054-Capital Outlay on Roads & Bridges	8443-Civil Deposits	12.84
167	Bridge	5054-Capital Outlay on Roads & Bridges	8448-Deposits of Local Funds	78.26

Notes to Accounts- Contd...

Annexure- A-concl.

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

Book Adjustments

(b) Other Adjustments -concl.

(₹ in crore)

Sl. No.	Adjustment	Head of Account		Amount
		From	To	
168	Bridge (NABARD)	5054-Capital Outlay on Roads & Bridges	8448-Deposits of Local Funds	138.01
169	Pradhan Mantri Gram Sadak Project-Road Connectivity Project for Left Wing Extremism Affected Areas	5054-Capital Outlay on Roads & Bridges	8448-Deposits of Local Funds	450.21
170	Road (Asian Development Bank endowed)	5054-Capital Outlay on Roads & Bridges	8448-Deposits of Local Funds	500.00
171	Development of Tourist Structures	5452-Capital Outlay on Tourism	8448-Deposits of Local Funds	17.87
172	Construction of Access Road to Warehouses under Food and Consumer Protection Department	5475-Capital Outlay on Other General Economic Services	8448-Deposits of Local Funds	3.84
173	Bihar State Education Finance Corporation	6202-Loans for Education, Sports, Art & Culture	8448-Deposits of Local Funds	598.00
174	Loan to Bihar State Hydroelectric Corporation	6801-Loans For Power Projects	8448-Deposits of Local Funds	11.68

(Source: Finance Department, Government of Bihar, Data base)

Notes to Accounts- Contd...

Annexure- B

(Refer Para 2(ii) of Notes to Accounts)

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

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Total Receipts	Receipts under Minor Head 800	Percentage of receipts under Minor Head 800 to Total Receipts
1	0029	Land Revenue	275.28	104.88	38.10
2	0049	Interest Receipts	1,416.48	478.10	33.75
3	0059	Public Works	8.60	5.80	67.44
4	0070	Other Administrative Services	137.39	126.42	92.02
5	0202	Education, Sports, Art and Culture	17.13	4.88	28.49
6	0210	Medical and Public Health	47.54	26.53	55.81
7	0220	Information and Publicity	0.24	0.07	29.17
8	0230	Labour and Employment	11.28	7.76	68.79
9	0235	Social Security and Welfare	0.17	0.17	100.00
10	0401	Crop Husbandry	13.12	5.97	45.50
11	0403	Animal Husbandry	0.70	0.21	30.00
12	0404	Dairy Development	0.02	0.02	100.00
13	0405	Fisheries	14.28	1.50	10.50
14	0406	Forestry and Wild Life	20.33	2.30	11.31
15	0506	Land Reforms	0.13	0.16	121.06 [#]
16	0515	Other Rural Development Programmes	24.96	7.14	28.61
17	0702	Minor Irrigation	17.69	10.90	61.62
18	0851	Village and Small Industries	0.08	0.08	100.00
19	0852	Industries	14.64	14.63	99.93
20	1053	Civil Aviation	1.95	1.58	81.03
21	1056	Inland Water Transport	0.01	0.01	100.00
22	1456	Civil Supplies	0.02	0.02	100.00

[#] Includes accounting refund to the extent of ₹0.01 crore. Hence the percentage is more than 100.

(Source: VLC Data base).

Annexure- B-concl.

(Refer Para 2(ii) of Notes to Accounts)

(b) Transactions under Minor Head 800 - 'Other Expenditure'

(₹ in crore)

Sl. No.	Major Heads	Nomenclature	Total Expenditure	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure
1	2250	Other Social Services	23.05	21.25	92.21
2	2406	Forestry and Wild Life	619.15	216.42	34.95
3	4701	Capital Outlay on Medium Irrigation	(-)11.54	(-)11.54	100.00
4	6004	Loans and Advances from the Central Government	2,245.67	390.77	17.40

(Source: VLC Data base).

Annexure- C

(Refer Para 3(vi) of Notes to Accounts)

Unadjusted Temporary Advance/Imprest as on 31 March 2020

(*₹ in crore*)

Sl. No.	Name of the Department	Total amount of unadjusted Temporary Advance and Imprest		
		Temporary advance	Imprest	Total
1	Building Construction	5.45	7.08	12.53
2	Irrigation	25.25	1.65	26.90
3	National Highways	0.78	0.09	0.87
4	Public Health Engineering	8.15	0.48	8.63
5	Road Construction	67.43	0.29	67.72
6	Rural Works	5.96	10.31	16.27
7	Local Area Engineering Organisation (LAEO)	59.48	5.33	64.81
8	Tube wells and Minor Irrigation	12.02	0.23	12.25
Total		184.52	25.46	209.98

(Source: Monthly Accounts of the Divisions)

* After the implementation of CFMS, there is no Cash Balance activity (Temporary Advance and Imprest amount) in Works Division after wards 31.03.2020.

Notes to Accounts- Contd...

Annexure- D

(Refer Para 2(v) of Notes to Accounts)

Amount in PD Accounts lying unspent for more than five consecutive financial years as on 31 March 2020

(₹ in crore)

Sl. No.	Treasury	Name of PD Account	Amount
1	Kaimur	DLAO, Kaimur	16.39
Total			16.39

(Source: Information provided by the Treasuries)

Notes to Accounts- Contd...

Annexure- E

(Refer Para 2(v) of Notes to Accounts)

**Details of in-operative Personal Deposit Accounts
as on 31 March 2020**

(₹ in crore)

Sl. No.	Treasury	Name of Operator / Administrator	Amount
1	Araria	SDO, Araria	0.00
2	Aurangabad	SDO, Aurangabad	0.00
3	Aurangabad	District Minority Welfare Officer, Aurangabad	0.00
4	Bagaha	SDO, Bagaha	0.00
5	Banka	SDO, Banka	0.00
6	Banka	District Minority Welfare Officer, Banka	0.00
7	Barh	SDO, Barh	0.00
8	Barsoi	SDO, Barsoi	0.00
9	Begusarai	SDO Begusarai	0.00
10	Begusarai	SDO Manjhaul	0.00
11	Begusarai	SDO Ballia	0.00
12	Begusarai	SDO Bakhri	0.00
13	Begusarai	District Minority Welfare Officer, Begusarai	0.00
14	Benipur	SDO, Benipur	0.00
15	Bettiah	DM, Bettiah	0.00
16	Bettiah	SDO, Bettiah	0.00
17	Bhagalpur	SDO sadar, Bhagalpur	0.00
18	Bhagalpur	SDO,Kahalgaon	0.00
19	Bhojpur	DM, Bhojpur	0.20
20	Bhojpur	SDO, Arrah	0.00
21	Birpur	SDO, Birpur	0.00
22	Buxar	SDO, Buxar	0.00
23	Buxar	District Minority Welfare Officer, Buxar	0.00
24	Danapur	SDO, Danapur	0.00
25	Danapur	SDO, Paliganj	0.00
26	Darbhanga	SDO, SadarDarbhanga	0.00
27	Daudnagar	SDO, Daudnagar	0.00
28	Forbisganj	SDO, Forbisganj	0.00
29	Jahanabad	SDO, Jehanabad	0.00

Notes to Accounts- Contd...

Annexure- E- contd.

(Refer Para 2(v) of Notes to Accounts)

**Details of in-operative Personal Deposit Accounts
as on 31 March 2020**

(₹ in crore)

Sl. No.	Treasury	Name of Operator / Administrator	Amount
30	Jahanabad	District Minority Welfare Officer, Jahanabad	0.00
31	Jamui	DM, Jamui	0.00
32	Jamui	SDO, Jamui	0.00
33	Jamui	District Minority Welfare Officer, Jamui	0.00
34	Jhanjharpur	SDO, Jhanjharpur	0.00
35	Jhanjharpur	SDO, Phulpras	0.00
36	Kaimur	District Minority Welfare Officer, Kaimur	0.00
37	Katihar	DDC, Katihar	1.50
38	Katihar	SDO, Katihar	0.00
39	Katihar	SDO, Manihari	0.00
40	Katihar	District Minority Welfare Officer, Katihar	0.00
41	Khagaria	District Minority Welfare Officer, Khagaria	0.00
42	Kishanganj	SDO, Kishanganj	0.00
43	Lakhisarai	DM, Lakhisarai	0.00
44	Lakhisarai	SDO, Lakhisarai	0.00
45	Lakhisarai	District Minority Welfare Officer, Lakhisarai	0.00
46	Madhepura	District Minority Welfare Officer, Madhepura	0.00
47	Madhubani	DM, Madhubani	0.00
48	Madhubani	SDO, Madhubani	0.00
49	Madhubani	District Minority Welfare Officer, Madhubani	0.00
50	Motihari	DM, Motihari	0.00
51	Munger	DM, Munger	0.00
52	Munger	District Minority Welfare Officer, Munger	0.00
53	Muzaffarpur	District Minority Welfare Officer, Muzaffarpur	0.00
54	Nalanda	District Minority Welfare Officer, Nalanda	0.00
55	Narkatiaganj	S.D.O., Narkatiaganj	0.00
56	Nawada	DM, Nawada	0.00
57	Nawada	SDO, Nawada	0.00

Notes to Accounts- Contd...

Annexure- E-contd.

(Refer Para 2(v) of Notes to Accounts)

**Details of in-operative Personal Deposit Accounts
as on 31 March 2020**

(₹ in crore)

Sl. No.	Treasury	Name of Operator / Administrator	Amount
58	Nawada	SDO, Rajauli	0.00
59	Nawada	District Minority Welfare Officer, Nawada	0.00
60	Nirmali	SDO, Nirmali	0.00
61	Patna	DM Patna	0.66
62	Patna	SDO, Patna	0.00
63	Patna City	SDO, Patna City	0.00
64	Rohtas	DM, RohtasSasaram	0.00
65	Rohtas	SDO, Bikramganj	0.00
66	Rohtas	SDO, Sasaram	0.00
67	Rohtas	District Minority Welfare Officer, Rohtas	0.00
68	Saharsa	DM, Saharsa	0.00
69	Saharsa	SDO, Saharsa	0.00
70	Saharsa	District Minority Welfare Officer, Saharsa,	0.00
71	Saran	SDO, Marhowrah	0.00
72	Saran	District Minority Welfare Officer, Saran	0.00
73	Sheikhpura	DM, Sheikhpura	0.00
74	Sheikhpura	SDO, Sheikhpura	0.00
75	Sheikhpura	District Minority Welfare Officer, Sheikhpura	0.00
76	Sheohar	SDO, Sheohar	0.00
77	Sheohar	District Minority Welfare Officer, Sheohar	0.00
78	Sherghati	SDO Sherghati	0.00
79	Sitamarhi	DM Sitamarhi	0.00
80	Sitamarhi	SDO, Sitamarhi	0.00
81	Sitamarhi	SDO, Belsand	0.00
82	Sitamarhi	District Minority Welfare Officer, Sitamarhi	0.00
83	Siwan	DM, Siwan	0.00

Notes to Accounts- Contd...

Annexure- E-concl.
(Refer Para 2(v) of Notes to Accounts)
Details of in-operative Personal Deposit Accounts
as on 31 March 2020

(₹ in crore)

Sl. No.	Treasury	Name of Operator / Administrator	Amount
84	Siwan	SDO, Siwan	0.00
85	Siwan	SDO, Maharajganj	0.00
86	Siwan	District Minority Welfare Officer, Siwan	0.00
87	Supaul	District Minority Welfare Officer, Supaul	0.00
88	Teghra	SDO, Teghra	0.00
89	Vaishali	DM, Vaishali	0.07
90	Vaishali	SDO, Mahnar	0.00
91	Vaishali	SDO, Hajipur	0.00
92	Vaishali	District Minority Welfare Officer, Vaishali	0.00
Total			2.43

(Source: Information provided by the Treasuries)

Notes to Accounts- Contd...

Annexure- F

(Refer Para 3 (xv)(C) of Notes to Accounts)

Information regarding in-operative Reserve Funds

(₹ in lakh)

Sl. No.	Major and Minor heads with nomenclature		Balance as on 31 March 2020		Year of last transaction
1	8115	103-Depreciation Reserve Funds- Government Commercial Department and Undertakings	Cr.	0.15	2018-19
2	8223	101- Famine Relief Fund	Cr.	33.98	*
		102- Famine Relief Fund Investment Account	Dr.	9.61	*
3	8229	101- Development Funds for Educational Purposes	Cr.	0.54	*
4	8235	101-General Reserve Funds for Government Commercial Departments/Undertakings	Cr.	314.41	2001-02
		102-Zamindari Abolition Fund	Cr.	206.55	*
		200- Other Funds	Cr.	2,085.99	2001-02
Grand Total			Cr.	2,632.01	

* Inherited figure from undivided Bihar. Since 15 November 2000 no transaction took place.

(Source: VLC Data base).

Notes to Accounts- Contd...

Annexure- G

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

Suspense and Remittance Balances

(₹ in crore)

Name of Minor Head	2017-18		2018-19		2019-20	
	Dr	Cr	Dr	Cr	Dr	Cr
8658-101 - Pay and Accounts Office Suspense	335.27	0.00	314.56	0.00	289.23	0.00
Net	(Dr) 335.27		(Dr) 314.56		(Dr) 289.23	
8658-102 - Suspense Accounts (Civil)	4,059.01	309.73	4,408.94	452.87	10,495.81	638.35
Net	(Dr) 3,749.28		(Dr) 3,956.07		(Dr) 9,857.46	
8658-110 - Reserve Bank Suspense- Central Accounts Office	1,276.72	894.62	1,280.04	894.61	1,194.19	894.61
Net	(Dr) 382.10		(Dr) 385.43		(Dr) 299.58	
8782-102-Public Works Remittances	16,469.13	15,520.08	16,746.56	15,838.27	16,748.75	15,837.56
Net	(Dr) 949.05		(Dr) 908.29		(Dr) 911.19	
8782-103-Forest Remittance	2,779.39	2,535.37	3,146.33	2,937.60	3,146.65	2,938.38
Net	(Dr) 244.02		(Dr) 208.73		(Dr) 208.27	

(Source: VLC Data base).

Annexure- II*(Refer Para 3(iii) of Notes to Accounts)***Expenditure on Ecology and Environment under MH-3435***(₹ in crore)*

Heads	Description Sub head	Description Detailed/ Object head	Budget Allocation	Expenditure	Saving/ Surrender
3435-04-101-0001	Pollution Control	1301	10.00	0.00	10.00
3435-04-101-0002	Bihar State Ganga River Conservation and Programme	3302	0.25	0.25	0.00

Notes to Accounts- Contd...

Annexure - I

(Refer Para 3(xiv) of Notes to Accounts)

Financial assistance given to defaulting companies

(₹ in crore)

SL No.	Name of PSUs	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears						Years from which accounts are in arrears
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total	
A. WORKING GOVERNMENT COMPANIES								
1	Bihar State Education Finance Corporation Limited	0.00	598.00	0	5.00	0.00	603.00	2019-20
2	Patna Metro Rail Corporation	113.60	0.00	0	0.00	0.00	113.60	2018-19
3	Biharsharif Smart City Limited	0.05	0.00	0	110.00	0.00	110.05	2018-19
4	Muzaffarpur Smart City Limited	0.05	0.00	0	0.00	0.00	0.05	2017-18
5	Bihar State Mining Corporation	20.00	0.00	0	0.00	0.00	20.00	2017-18
6	Bihar State Film Development and Finance Corporation Limited	0.00	0.00	0	2.45	0.00	2.45	2017-18
7	Bihar State Tourism Development Corporation Limited	0.00	0.00	0	5.23	0.00	5.23	2015-16
8	Bihar Police Building Construction Corporation Limited	9.90	0.00	0	0.00	0.00	9.90	2015-16
9	Bihar State Minorities Finance Corporation Limited	120.91	7.00	1.13	165.00	0.00	294.04	2014-15
10	Bihar Rajya Beej Nigam Limited	0.00	2.28	0	105.39	8.66	116.33	2005-06
11	Bihar State Food & Civil Supplies Corporation Limited	0.00	1,114.81	1,861.33	0.00	6,283.07	9,259.21	2003-04
12	Bihar State Backward Classes Finance & Development Corporation	20.74	7.49	15.39	0.00	0.00	43.62	1998-99
13	BSPCL	0.00	40.26	243.34	0.00	0.00	283.60	2013-14
14	Bihar State Power Generation Company Ltd.	0.00	0.00	964.03	0.00	0.00	964.03	2018-19
15	South Bihar Power Distribution Company Ltd.	0.00	0.00	2,381.52	0.00	0.00	2,381.52	2019-20
16	North Bihar Power Distribution Company Ltd.	0.00	0.00	2,198.42	0.00	0.00	2,198.42	2019-20
Total- A		285.25	1,769.84	7,665.16	393.07	6,291.73	16,405.05	
B. WORKING STATUTORY CORPORATION								
1	Bihar State Road Transport Corporation	0.00	318.24	0.00	157.03	899.81	1,375.08	2015-16
2	Bihar State Warehousing Corporation Ltd.	0.00	0.00	149.11	0.00	0.00	149.11	2015-16
Total- B		0.00	318.24	149.11	157.03	899.81	1,524.19	

Notes to Accounts-Concl'd.

Annexure - I- Concl'd.

(Refer Para 3(xiv) of Notes to Accounts)

Financial assistance given to defaulting companies

(₹ in crore)

Sl. No.	Name of PSUs	Equity, Loans, Grants and Guarantees by the State Government during the year which accounts are in arrears						Years from which accounts are in arrears
		Equity	Loans	Guarantee	Capital Grant	Subsidy	Total	
C. NON-WORKING GOVERNMENT COMPANIES								
1	Bihar State Fruits & Vegetables Development Corporation Limited.	0.00	1.00	0.00	0.00	0.00	1.00	2015-16
2	Bihar State Industrial Development Corporation Limited	0.00	5.00	0.00	0.00	0.00	5.00	2009-10
3	Bihar State Construction Corporation Limited	0.00	2.28	0.00	0.00	0.00	2.28	2003-04
4	Bihar State Mineral Development Corporation Limited	0.00	0.00	0.00	11.00	0.00	11.00	2001-02
5	Bihar State Forest Development Corporation Limited	0.00	3.12	0.00	0.00	0.00	3.12	2001-02
6	Bihar Rajya MatasyaVikas Nigam Limited	1.25	5.63	0.00	0.26	0.00	7.14	1993-94
7	Bihar State Export Corporation Limited	0.00	2.21	0.00	0.00	0.08	2.29	1992-93
8	Bihar State Small Industries Corporation Limited	0.00	1.66	0.00	0.00	2.47	4.13	1991-92
9	Bihar State Textile Corporation Limited	5.80	2.74	0.00	0.00	0.00	8.54	1988-89
10	Bihar State Pharmaceuticals & Chemical Development Corporation Limited.	12.92	6.30	0.00	0.00	0.00	19.22	1986-87
11	Bihar State Sugar Corporation Limited	11.21	365.32	0.00	0.00	197.93	574.46	1985-86
12	Bihar State Handloom & Handicrafts Corporation Limited.	3.72	0.25	0.00	0.00	0.48	4.45	1984-85
13	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0.00	0.00	55.41	79.41	1983-84
14	Bihar State Leather Industries Development Corporation Limited	12.26	43.18	0.00	0.00	0.00	55.44	1983-84
15	Bihar State Water Development Corporation Limited	5.00	154.33	0.00	0.00	0.00	159.33	1979-80
16	Bihar Scooter Limited	0.00	6.09	0.00	0.00	0.00	6.09	1977-78
Total C		57.38	617.89	0.00	11.26	256.37	942.90	
Total (A+B+C)		342.63	2,705.97	7,814.27	561.36	7,447.91	18,872.14	

(Source: Finance Accounts 2019-20 & Data provided by TSC)

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