

## **APPENDIX-I**

### **Appendix 1.1**

#### ***Part A: Structure and Form of Government Accounts*** ***(Refer: Paragraph 1.1 Page-1)***

**Structure of Government Accounts:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

#### **Part I: Consolidated Fund**

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

#### **Part II: Contingency Fund**

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

#### **Part III: Public Account**

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

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**PART B**  
**Layout of Finance Accounts**  
(Refer: Paragraph 1.1 Page-1)

Statement	Lay Out
Statement No.1	Presents the summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2006-07
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007
Statement No.9	Shows the revenue and expenditure under different heads for the year 2006-07as a percentage of total revenue/expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise
Statement No.13	depicts the detailed capital expenditure incurred during and to the end of 2006-07
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2006-07
Statement No.15	Depicts the capital and other expenditure to the end of 2006-07and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Bihar
Statement No.18	Provides the detailed account of loans and advances given by the Government of Maharashtra, the amount of loan repaid during the year, the balance as on 31 March 2007
Statement No.19	Gives the details of earmarked balances of reserve funds

**Part C**  
**List of Terms used in the Chapter I and basis of their calculation**  
**(Refer: Paragraph 1.2 Page-4)**

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/ GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Weighted Interest Rate ( $I_w$ )	$I_w = \sum_i^n I_i W_i$ , where $I_i$ is the rate of interest on the $i^{\text{th}}$ stock of debt and $W_i$ is the share of $i^{\text{th}}$ stock in the total debt stock of the State.
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as per cent to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

**APPENDIX 1.2**  
**Outcome Indicators of the States' Own Fiscal Correction Path**  
**(Refer: Paragraph 1.2.2 Page-4)**

*(Rupees. in crore)*

	Base Year Estimate	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	2	3	4	5	6	7	8
<b>A. STATE REVENUE ACCOUNT:</b>							
1. Own Tax Revenue	2890	3348	3934	4523	5020	5597	6241
2. Own Non-tax Revenue	320	418	298	342	353	363	374
3. Own Tax + Non-tax Revenue(1+2)	3210	3765	4232	4865	5373	5961	6615
4. Share in Central Taxes & Duties	7628	9117	10480	12156	13237	15222	17543
5. Plan Grants	1466	2148	3047	3721	4094	4503	4953
6. Non-Plan Grants	152	684	1357	1648	1735	1830	1935
7. Total Central Transfer (4 to 5)	9245	11949	14883	17526	19065	21555	24431
8. Total Revenue Receipts (3+7)	12455	15714	19116	22391	24438	27515	31047
9. Plan Expenditure	1084	1996	3315	4171	4463	4776	5158
10. Non-Plan Expenditure	11627	12642	15953	17608	18665	17785	22357
11. Salary Expenditure	5020	5005	7372	7831	8066	8308	8557
12. Pension	2269	2325	2748	3020	3259	3527	3794
13. Interest Payments	3343	3474	3633	4210	4400	4840	5324
14. Subsidies - General	0	0	0	0	0	0	0
15. Subsidies - Power	2209	730	1409	730	917	800	700
16. Total Revenue Expenditure (9+10)	12711	14638	19269	21780	23128	24560	27514
17. Salary + Interest + Pensions (11+12+13)	10632	10804	13752	15061	15725	16675	17676
18. as % of Revenue Receipts (17/8)	85	69	72	67	64	61	57
19. Revenue Surplus/Deficit (8-16)	-255	1076	-153	611	1310	2955	3532
<b>B. CONSOLIDATED REVENUE ACCOUNT:</b>							
1. Power Sector loss/profit net of actual subsidy transfer	758	775	943	979	760	590	340
2. Increase in debtors during the year in power utility accounts (Increase(-))	-667	-637	-646	-670	-500	-400	-300
3. Interest payment on off budget borrowings and SPV borrowings made by PSU/SPVs outside budget.	36	32	35	83	58	64	70
4. Total (1 to 3)	127	170	332	392	318	254	110
<b>5. Consolidated Revenue Deficit (A.19 + B4)</b>	<b>-383</b>	<b>906</b>	<b>-484</b>	<b>219</b>	<b>992</b>	<b>2701</b>	<b>3422</b>
<b>C. CONSOLIDATED DEBT:</b>							
1. Outstanding debt and liability	37453	42483	43641	47962	52122	54928	58006
2. Total Outstanding guarantee of which (a) guarantee on account off budgeted borrowing and SPV borrowing	711	831	1311	2283	2542	2833	3161
<b>D. CAPITAL ACCOUNT:</b>							
1. Capital Outlay	1549	1205	3307	4912	5158	5416	6228
2. Disbursement of Loans and Advances	2569	1128	1647	332	365	402	442
3. Recovery of Loans and Advances	10	15	68	51	54	56	59
4. Other Capital Receipts							
<b>E. GROSS FISCAL DEFICIT (GFD)</b>							
GSDP at current prices GoB	56412	62792	68465	76115	84724	94422	105361
Actual/Assumed Nominal Growth Rate (%)	7.73	1.98	7.36	6.02	4.91	2.97	2.92

**APPENDIX – II**  
(Refer: Paragraph 1.2; Page-3)

**Abstract of receipts and disbursements for the year 2006-07**

(Rupees in crore)

Receipts			Disbursements				
2005-06		2006-07	2005-06		Non-Plan	Plan	2006-07
	<b>Section A: Revenue</b>						
<b>17836.71</b>	<b>I Revenue Receipts</b>	<b>23083.19</b>	<b>17756.00</b>	<b>I Revenue Expenditure</b>	<b>16519.74</b>	<b>4065.31</b>	<b>20585.05</b>
3561.10	Tax Revenue	4033.08	8522.79	General Services	8205.83	437.20	8643.03
522.30	Non Tax Revenue	511.28	6861.92	Social Services	5538.38	2378.83	7917.21
10420.59	State's Share of Union Taxes and Duties	13291.72	4393.95	Education, Sport, Art and Culture	4225.69	1026.86	5252.55
1201.08	Non Plan Grants	1683.41	876.94	Health and Family Welfare	849.87	134.74	984.61
1555.66	Grants for State Plan Schemes	2445.24	407.49	Water Supply, Sanitation, Housing and Urban Development	192.13	321.60	513.73
89.99	Grants for Central Plan Schemes	144.29	13.59	Information and Broadcasting	13.84	3.17	17.01
485.99	Grants for Centrally Sponsored Schemes	974.17	100.45	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	33.32	97.42	130.74
			135.52	Labour and Labour Welfare	32.74	636.16	395.90
			922.10	Social Welfare and Nutrition	175.50	430.68	606.18
			11.88	Others	15.29	1.20	16.49
			<b>2367.09</b>	<b>Economic Services</b>	<b>2771.53</b>	<b>1249.28</b>	<b>4020.81</b>
			410.45	Agriculture and Allied Activities	277.15	308.00	585.15
			1062.58	Rural Development	530.08	788.79	1318.87
			482.76	Irrigation and Flood Control	354.49	80.81	435.30
			1.42	Energy	1078.90	1.74	1080.64
			35.93	Industry and Minerals	24.01	62.33	86.34
			285.01	Transport	412.38	1.76	414.14
			88.94	General Economic Services	94.52	5.85	100.37
			<b>4.20</b>	<b>Grants-in-aid and Contributions</b>	<b>4.00</b>		<b>4.00</b>
	<b>II Revenue Deficit Carried Over to Section B</b>		<b>80.71</b>	<b>II Revenue Surplus Carried Over to Section B</b>			<b>2498.14</b>
<b>17836.71</b>	<b>Total Section A</b>	<b>23083.19</b>	<b>17836.71</b>				<b>23083.19</b>

Receipts			Disbursements				
2005-06		2006-07	2005-06				2006-07
Section B: Others							
1518.47	III Opening Cash Balance Including Permanent Advances and Cash Balance Investment	1887.58	2083.90	II Capital Outlay	78.76	5132.37	5211.13
			71.91	General Services	73.91	81.19	155.10
			328.43	Social Services	3.53	592.34	595.87
			29.14	Education, Sport, Art and Culture		106.44	106.44
			137.91	Health and Family Welfare		168.13	168.13
			124.20	Water Supply, Sanitation, Housing and Urban Development	3.53	249.11	252.64
			37.18	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		59.01	59.01
				Social Welfare and Nutrition		6.84	6.84
				Others		2.81	2.81
			1683.56	Economic Services	1.32	4458.84	4460.16
			93.19	Agriculture and Allied Activities	1.31	9.93	11.24
			404.23	Rural Development		1289.28	1289.28
			591.46	Irrigation and Flood Control		631.70	631.70
			302.01	Energy		433.76	433.76
			5.29	Industry and Minerals		411.47	411.47
			274.99	Transport		1661.57	1661.57
			12.39	General Economic Services	0.01	21.13	21.14
50.86	IV Recoveries of Loans and Advances	7.40	1747.82	III Loans and Advances Disbursed	115.84	199.48	315.32
	From Power Projects		1735.27	For Power Projects	55.78	123.51	179.29
4.29	From Government Servants	3.86	3.68	To Government Servants	7.21		7.21
46.57	From Others	3.54	8.87	To Others	52.85	75.97	128.82
80.71	V Revenue surplus brought down	2498.14					
3770.37	VI Public Debt Receipts	2357.86	980.76	IV Repayment of Public Debt			1024.98

Receipts				Disbursements			
2005-06		2006-07	2005-06				2006-07
3768.55	Internal Debt Other than Ways and Means Advance and Overdraft	2354.65	492.90	Internal Debt Other than Ways and Means Advance and Overdraft	707.61		
	Net Transaction under Ways and Means Advance and Overdraft			Net Transaction under Ways and Means Advance and Overdraft			
1.82	Loans and Advances from Central Government	3.21	487.86	Repayment of Loans and Advances to Central Government	317.37		
<b>5694.52</b>	<b>VI Public Account Receipts</b>	<b>9224.07</b>	<b>4414.87</b>	<b>VI Public Account Disbursements</b>			<b>8016.04</b>
1087.66	Small Savings, Provident Fund etc.	1012.16	722.65	Small Savings, Provident Fund etc.	617.11		
439.62	Reserve Funds	0.00	0.00	Reserve Funds			
1886.05	Deposits and Advances	3014.13	1471.49	Deposits and Advances	2144.65		
211.45	Suspense and Miscellaneous	159.78	181.14	Suspense and Miscellaneous	153.13		
2069.74	Remittances	5038.00	2039.59	Remittances	5101.15		
			<b>1887.58</b>	<b>VII Cash Balance at the end</b>			<b>1407.58</b>
			-1125.59	Deposits with Reserve Bank	-1028.59		
			160.09	Departmental Cash Balance including Permanent Advances etc.	209.54		
			2853.08	Cash Balance Investment	2226.62		
<b>11114.93</b>	<b>Total Section A</b>	<b>15975.05</b>	<b>11114.93</b>				<b>15975.05</b>

**APPENDIX - III**

(Refer: Paragraph - 1.2; Page-3)

**Sources and application of funds**

(Rupees in crore)

<b>2005-06</b>	<b>Sources</b>		<b>2006-07</b>
<b>17836.71</b>		<b>Revenue Receipts</b>	<b>23083.19</b>
<b>50.86</b>		<b>Recoveries of Loans and Advances</b>	<b>7.40</b>
<b>2789.61</b>		<b>Increase in Public debt</b>	<b>1332.88</b>
<b>1279.65</b>		<b>Net Receipts from Public Account -</b>	<b>1208.03</b>
	365.01	Increase in Small Savings, Provident Funds, etc.	395.05
	414.56	Increase in Deposits and Advances	869.48
	439.62	Increase in Reserve funds	0.00
	30.31	Net effect of Suspense and Miscellaneous transactions	6.65
	30.15	Net effect of Remittance transactions	-63.15
		<b>Decrease in cash balance</b>	
<b>21956.83</b>	<b>Total</b>		<b>25631.50</b>
<b>2005-06</b>	<b>Application</b>		<b>2006-07</b>
<b>17756.00</b>		<b>Revenue expenditure</b>	<b>20585.05</b>
<b>1747.82</b>		<b>Loans &amp; advances</b>	<b>315.32</b>
<b>2083.90</b>		<b>Capital expenditure</b>	<b>5211.13</b>
<b>369.11</b>		<b>Increase in cash balance</b>	<b>-480.00</b>
<b>21956.83</b>	<b>Total</b>		<b>25631.50</b>



**APPENDIX - IV**  
(Refer : Paragraph 1.5.5; Page-18)

*Utilisation certificates relating to grants-in-aid paid upto March 2007 but not received upto September 2007*

*(Rupees in lakh)*

Year	Utilisation Due		Utilisation Received		Utilisation Awaited	
	Number	Amount	Number	Amount	Number	Amount
Upto 14.11.2000	20190	111182.83	--	--	20190	111182.82
2001-02	452	26161.66	--	--	452	26161.66
2002-03	40	3427.67	--	--	40	3427.67
2003-04	61	15005.87	--	--	61	15005.87
2004-05	89	20854.61	3	270.35	86	20584.25
2005-06	80	99783.93	5	595.61	75	99188.32
2006-07	284	191240.83	22	21337.18	262	169903.65
<b>Grant Total</b>	<b>21196</b>	<b>467657.40</b>	<b>30</b>	<b>22203.14</b>	<b>21166</b>	<b>445454.24</b>

**APPENDIX - V**  
(Refer : Paragraph 1.5.6; Page-18)

*Details with status of accounts submitted by Autonomous bodies to State Legislature*

Sl. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year for which accounts due	Year upto which account submitted	Year upto which Audit Report issued	Year upto which Audit Report submitted to State Legislature	Reasons for non-finalisation of Audit Reports
1	Bihar State Housing Board, Patna	2003-04	2003-04	2002-03	1993-94	1993-94	Comments on draft SARs for 1994-95 to 1998-99 have been received from BSHB, Patna for scrutiny. Audit of annual accounts for 1999-00 to 2002-03 will be taken up on finalisation of SARs for 1994-95 to 1998-99.
2	Bihar Khadi and Village Industries Board, Patna	2002-03	1999-02 to 2002-03	1998-99	1988-89	1986-87	Draft SARs for 1989-90 to 1998-99 are in process of finalisation (as on 31.7.07).
3	Bihar State Legal Service Authority, Patna	Permanent	2006-07	2005-06	2003-04	--	Audit of accounts for 2004-05 & 2005-06 have been completed. SARs are in process of finalisation (as on 31.7.07; status of submission of SAR to legislature not yet intimated to audit.

**APPENDIX - VI***(Refer: Paragraph - 1.6; Page-18)***Summarised financial position of the Government of Bihar**

As on 31 March 2006	Liabilities			As on 31 March 2007
<b>(Rupees in crore)</b>	<b>(Rupees in crore)</b>			
<b>25181.52</b>		<b>Internal Debt</b>		<b>26828.55</b>
	10810.0			
	2	Market loan bearing interest	10392.46	
	-4.56	Market loan not bearing interest	0.28	
	13.46	Loans from LIC	24.55	
	14362.6			
	0	Loans from other institutions etc.	16411.26	
<b>1125.59</b>		Ways and means advances Shortfall in deposit with Reserve Bank		<b>1028.58</b>
<b>8551.01</b>		<b>Loans and Advances from Central Government</b>		<b>8236.86</b>
	360.91	Pre 1984-85 Loans	3.91	
	254.41	Non-Plan Loans	97.72	
	7866.46	Loans for State Plan Schemes	8065.32	
	9.13	Loans for Central Plan Schemes	8.53	
	17.14	Loans for Centrally Sponsored Plan Schemes	18.42	
	42.96	Ways and Means Advances	42.96	
<b>350.00</b>		<b>Contingency Fund</b>		<b>350.00</b>
<b>8765.73</b>		<b>Small Savings, Provident Fund etc.</b>		<b>9160.78</b>
<b>3020.37</b>		<b>Deposits</b>		<b>3886.48</b>
<b>976.25</b>		<b>Reserve Funds</b>		<b>976.25</b>
		<b>Remittance Balances</b>		
		<b>Suspense and Miscellaneous Balances</b>		
<b>47970.47</b>		<b>Total</b>		<b>50467.50</b>
As on 31 March 2006	Assets			As on 31 March 2007
<b>19168.57</b>		<b>Gross Capital Outlay</b>		<b>24379.70</b>
	805.64	Investment in shares of companies, corporations, etc.	821.10	
	18362.9			
	3	Other Capital Outlay	23558.60	
<b>13573.66</b>		<b>Loans and Advances</b>		<b>13881.57</b>
	11436.5			
	7	Loans for Power Projects	11615.86	
	2074.21	Other Development Loans	2199.48	

As on 31 March 2006	Liabilities			As on 31 March 2007
(Rupees in crore)				(Rupees in crore)
	62.88	Loans to Government Servants etc.	66.23	
<b>198.73</b>		<b>Advances</b>		<b>195.36</b>
<b>1612.74</b>		<b>Remittance Balances</b>		<b>1675.89</b>
<b>955.18</b>		<b>Suspense and Miscellaneous Balances</b>		<b>948.54</b>
<b>3013.17</b>		<b>Cash</b>		<b>2436.16</b>
		Cash in Treasuries and Local Remittances		
	159.90	Departmental Balances	209.30	
	0.19	Permanent Cash Imperest	0.24	
	2853.08	Cash Balance Investment and Other Reserve Fund Investment	2226.62	
		Deposit with Reserve Bank		
<b>9448.42</b>		<b>Deficit on Government Account</b>		<b>6950.28</b>
	-80.71	Add Revenue Deficit / Less Revenue surplus of the current year	(-)2498.14	
	9529.13	Accumulated Deficit up to preceding year Miscellaneous Government Account	9448.42	
<b>47970.47</b>		<b>Total</b>		<b>50467.50</b>

## APPENDIX VII

(Refer: Paragraph - 1.6; Page-18)

## Time series data on State Government finances

(Rupees in crore)					
	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Part A. Receipts</b>					
	No. of unit				
<b>1. Revenue Receipts</b>	<b>10968</b>	<b>12456</b>	<b>15714</b>	<b>17837</b>	<b>23083</b>
<b>(i) Tax Revenue</b>	<b>2761(25)</b>	<b>2890(23)</b>	<b>3347(21)</b>	<b>3561(20)</b>	<b>4033(17)</b>
Taxes on Sales, Trade, etc.	1648(60)	1637(57)	1891(57)	1734(49)	2081(52)
State Excise	242(9)	240(8)	272(8)	319(9)	382(9)
Taxes on Vehicles	178(6)	209(7)	213(6)	302(8)	181(4)
Stamps and Registration Fees	348(13)	418(14)	429(13)	505(14)	455(11)
Land Revenue	36(1)	34(1)	33(1)	55(2)	75(2)
Other Taxes	309(11)	352(13)	509(15)	646(18)	859(20)
<b>(ii) Non-Tax Revenue</b>	<b>261(2)</b>	<b>320(3)</b>	<b>418(3)</b>	<b>522(3)</b>	<b>511(2)</b>
<b>(iii) State's share in Union taxes and duties</b>	<b>6549(60)</b>	<b>7628(61)</b>	<b>9117(58)</b>	<b>10421(58)</b>	<b>13292(58)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>1397(13)</b>	<b>1618(13)</b>	<b>2832(18)</b>	<b>3333(19)</b>	<b>547(23)</b>
<b>2. Misc. Capital Receipts</b>	<b>1</b>				
<b>3. Total Revenue and Non debt capital receipt (1+2)</b>	<b>10968</b>	<b>12456</b>	<b>15714</b>	<b>17837</b>	<b>23083</b>
<b>4. Recoveries of Loans and Advances</b>	<b>16</b>	<b>10</b>	<b>15</b>	<b>51</b>	<b>7</b>
<b>5. Public Debt Receipts</b>	<b>4190</b>	<b>5069</b>	<b>7623</b>	<b>3770</b>	<b>2358</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	2935	4249	5969	3768	2355
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
<a href="#">Loans and Advances from Government of India[1]</a>	1255	820	1654	2	3
<b>6. Total Receipts in the Consolidated Fund (3+4+5)</b>	<b>15174</b>	<b>17535</b>	<b>23352</b>	<b>21658</b>	<b>25448</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Accounts receipts</b>	<b>5584</b>	<b>7440</b>	<b>4092</b>	<b>5695</b>	<b>9224</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>20758</b>	<b>24975</b>	<b>27444</b>	<b>27353</b>	<b>34672</b>
<b>Part B. Expenditure</b>					
<b>10. Revenue Expenditure</b>	<b>12255(88)</b>	<b>12711</b>	<b>14638</b>	<b>17756</b>	<b>20585</b>
Plan	1354(11)	1084(9)	1996(14)	2736(15)	4065(20)
Non-plan	10901(89)	11627(91)	12642(86)	15020(85)	16520(80)
General Services (including Interests payments)	6574(54)	7176(56)	7803(53)	8523(48)	8643(42)
Economic Services	1763(14)	1498(12)	2036(33)	2367(13)	4021(20)
Social Services	3916(32)	4033(32)	4795(14)	6862(38)	7917(38)
Grants-in-aid and contributions	1.82	4	4	4	4
<b>11. Capital Expenditure</b>	<b>970</b>	<b>1549</b>	<b>1205</b>	<b>2084</b>	<b>5211</b>
Plan	970(100)	1493(96)	1170(97)	2061(99)	5132(98)
Non-plan	Negligible	56(4)	35(3)	23(1)	79(2)
General Services	81(8)	22(1)	68(6)	72(3)	155(3)
Economic Services	747(77)	1364(88)	1000(83)	1684(81)	4460(86)
Social Services	142(15)	163(11)	137(11)	328(16)	596(11)
<b>12. Disbursement of Loans and Advances</b>	<b>747</b>	<b>2569</b>	<b>1128</b>	<b>1748</b>	<b>315</b>
<b>13. Total (10+11+12)</b>	<b>13972</b>	<b>16829</b>	<b>16971</b>	<b>21588</b>	<b>26111</b>

<i>(Rupees in crore)</i>					
	2002-03	2003-04	2004-05	2005-06	2006-07
<b>14. Repayments of Public Debt</b>	<b>1526</b>	<b>2802</b>	<b>3084</b>	<b>981</b>	<b>1025</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	145	422	361	493	708
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	1381	2380	2723	488	317
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>15498</b>	<b>19631</b>	<b>20055</b>	<b>22569</b>	<b>27136</b>
<b>17. Contingency Fund disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Accounts disbursements</b>	<b>4822</b>	<b>5789</b>	<b>5519</b>	<b>4415</b>	<b>8016</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>20320</b>	<b>25420</b>	<b>25574</b>	<b>26984</b>	<b>35152</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>(-)1287</b>	<b>(-)255</b>	<b>1076</b>	<b>81</b>	<b>2498</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>(-)2988</b>	<b>(-)4363</b>	<b>(-)1242</b>	<b>(-)3700</b>	<b>(-)3021</b>
<b>22. Primary Deficit (-)/surplus (+) (21-23)</b>	<b>(+) 34</b>	<b>(-)1020</b>	<b>(+)2232</b>	<b>(-)51</b>	<b>(+)395</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>3022</b>	<b>3343</b>	<b>3474</b>	<b>3649</b>	<b>3416</b>
<b>24. Arrears of Revenue (Percentage of Tax &amp; non-tax Revenue Receipts in brackets)</b>	<b>1485(49)</b>	<b>1357(42)</b>	<b>1101(29)</b>	<b>1345(9)</b>	<b>NA</b>
<b>25. Financial Assistance to local bodies etc.</b>	<b>1022</b>	<b>788</b>	<b>813</b>	<b>1110</b>	<b>1017</b>
<b>26. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	<b>1</b>	<b>44</b>	<b>3</b>	<b>NIL</b>	<b>NIL</b>
<b>27. Interest on WMA/Overdraft</b>	<b>negligible</b>	<b>5</b>	<b>negligible</b>	<b>NIL</b>	<b>NIL</b>
<b>28. Gross State Domestic Product (GSDP)</b>	<b>64275</b>	<b>65994</b>	<b>71092(P)</b>	<b>76568(Q)</b>	<b>81270(A)</b>
<b>29. Fiscal liability (year end)</b>	<b>35249</b>	<b>37453</b>	<b>42483</b>	<b>46495</b>	<b>49089</b>
<b>30. Outstanding guarantees including interest (year end)</b>	<b>393</b>	<b>471</b>	<b>473</b>	<b>605</b>	<b>608</b>
<b>31. Maximum amount guaranteed (year end)</b>	<b>NA</b>	<b>1531</b>	<b>1531</b>	<b>1531</b>	<b>1538</b>
<b>32. Number of incomplete projects</b>	<b>22</b>	<b>22</b>	<b>18</b>	<b>6</b>	<b>6</b>
<b>33. Capital blocked in incomplete projects</b>	<b>NIL</b>	<b>N.A.</b>	<b>1183</b>	<b>2393</b>	<b>2393</b>

\* Quick estimates figure provided by the Government of Bihar, revised during 2006-07

**APPENDIX - VIII***(Refer : Paragraph – 1.6.3; Page-19)**Departmentally managed commercial/quasi-commercial undertakings which have not prepared proforma accounts since their inception*

<b>Sl. No.</b>	<b>Name of the commercial /quasi-commercial undertakings</b>	<b>No. of unit</b>	<b>Date of establishment of undertakings</b>
	<b>Animal Husbandry &amp; Fisheries Department</b>		
1	Central Poultry Farm, Patna	1	Dec-48
2	Regional Poultry Farm, Bhagalpur	1	Dec-59
3	Regional Poultry Farm, Muzaffarpur	1	Oct-71
	<b>Industries Department</b>		
4	Adarsh Iron workshop	5	1956-61
5	Adarsh Wooden workshop	8	1956-64
6	Procurement Centre	7	--
7	Salt Petre Refinery, Mahesi, East Champaran	1	1953
	<b>Excise &amp; Prohibition Department</b>		
8	Purchase & sale of opium stock	1	--
9	Grain Gola	1	1947-48
	<b>Total</b>	<b>26</b>	

## APPENDIX - IX

(Refer : Paragraph – 1.6.3; Page-19.)

*Departmentally managed commercial/quasi-commercial undertakings, the proforma accounts of which are in arrears*

Sl. No.	Name of the commercial/quasi-commercial undertakings	Status of accounts
	<b>Agriculture Department</b>	
1	State Tractor Organisation, Purnea	1977 onwards (November to October)
	<b>Home (Jail) Department</b>	
2	Manufacturing Department of Central Jail, Bhagalpur	1981 to 2006 (January to December)
3	Manufacturing Department of Central Jail, Buxar	1987 to 2006 (January to December)



**APPENDIX - X***(Refer : Paragraph – 2.3.2; Page-33)**Areas in which Major Savings Occurred ( Rs. 10 crore and above)*

<i>(Rupees in crore)</i>			
Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
<b>A Revenue Voted</b>			
<b>I</b>	<b>20 Health, Medical Education and Family Welfare Department</b>	<b>2210 Medical and Public Health</b>	
1.		0001-Patna Medical College Hospital 01 - 110 - 0001	26.59
2.		0002 Darbhanga Medical College Hospital 01-110-0002	17.57
3.		0009 Bhagalpur Medical College Hospital, Bhagalpur 01-110-0009	12.56
4.		0014 Sub-divisional Hospital 01-110-0014	13.80
5.		0005 Other Dispensaries (Local Dispensaries) 01-200-0005	13.15
6.		0002-Additional Primary Health Centre 03-101-0002	14.22
7.		0001 Primary Health Centre 03-103-0001	89.11
8.		0001 Referral Hospital 03-110-0001	35.07
9		0602 National Malaria Eradication Programme including Kalajar 03-101-0602	16.51
		<b>2211-Family Welfare</b>	
10		0602 Health Sub-Centre 2211-00-101-0602	37.90
<b>II</b>	<b>39-Disaster Management Department</b>	<b>2245 Relief on account of Natural Calamities</b>	
11		0003 Other Works (Grants to Agricultural Department for Agricultural input) 01-800-0003	27.97

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
12		0001 Cash payment to helpless and handicapped persons. 02-101-0001	24.42
13		0002 Supply of food grains 02-101-0002	39.88
14		0002 Evacuation of population 02-112-0002	15.86
15		0005 Cash pay to Rural Development Department for Swarojgar Yojana. 02-800-0005	10.00
<b>III</b>	<b>48 Urban Development Department</b>	<b>2215 Water Supply and Sanitation</b>	
16		0102 Assistance to Drinking Water Supply and Drainage on the recommendation of Finance Commission 01-192-0102	11.48
17		0116 Grants-in-aid to Urban local bodies for Integrated urban development 02-800-0116	10.00
18		0122 For Jawaharlal Nehru National Urban Renewal Mission scheme 02-800-0122	317.85
<b>IV</b>	<b>50 Minor Irrigation Department</b>	<b>2702 Minor Irrigation</b>	
19		0001 Survey and Investigation 02-005-0001	12.41
20		0002 Government Tube wells 03-103-0002	11.36
21		0105 Rastriya Sam Vikas Yojana 03-103-0105	255.00
<b>V</b>	<b>51 Welfare Department</b>	<b>2235 Social Security and Welfare</b>	
22		0602 Consolidated Child Development Scheme 02 - 102 - 0602	46.53
23		0603 Externally Sponsored Scheme (World Bank) State Sponsored Integrated Child Development Scheme 02 - 102 - 0603	62.10

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
		<b>2236 Nutrition</b>	
24		0102 Scheme for distribution of nutritious food to pregnant women, children and nursing mother	
		02 - 101 - 0102	136.32
25		0802 Special Programme for distribution of food grains to under nutrition Pregnant/Post Delivery women and Adolescent girls.	
		02-101-0802	15.18
		<b>Total A :</b>	<b>1272.84</b>
		<b>B Capital Voted</b>	
<b>VI</b>	<b>10 Energy Department</b>	<b>6801 Loans for Power Projects</b>	
26		0105 Loans to Bihar State Jal Vidyut Nigam (NABARD)	
		00-201-0105	24.50
27		0004 Payment of arrears against the bonds issued by Bihar State Electricity Board.	
		00-800-0004	13.00
28		0101 Loans to Bihar State Electricity Board	
		00-800-0101	20.26
29		0106 Loan to Bihar State Electricity Board APDPRD	
		00-800-0106	150.03
<b>VII</b>	<b>36 Public Health Engineering Department</b>	<b>4215 Capital Outlay on Water Supply and Sanitation</b>	
30		0602 Central Rural Water Supply Program	
		01 - 102 - 0602	218.52
31		0603 Accelerated Urban Water Supply Scheme	
		02 - 102 - 0603	20.52
32		0103 Rural Piped Water Supply Scheme (Tube Well, Wells, Pipes etc.)	
		01-102-0103	25.28
33		0116 Loans from NABARD for development of infrastructure for supply of drinking water in Rural Areas	
		01 - 102 - 0116	16.25

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
34		0117-Rural Piped Water Supply Schemes-Minimum Needs Programme	
		01-102-0117	13.09
<b>VIII</b>	<b>49 Water Resources Department</b>	<b>4700 Capital outlay on Major Irrigation</b>	
35		0101 Irrigation Project for Kosi Basin (Works)	
		01-800-0101	19.06
36		0102 Project for Kosi Basin (Works) (AIBP)	
		01-800-0102	65.81
37		0101 Establishment	
		03-001-0101	11.44
38		0103 Irrigation Project for Sone Basin (works)	
		03-800-0103	20.60
39		0102 Irrigation Project for Kiul-Badua Chandan Basin (Works) (AIBP)	
		04-800-0102	24.83
40		0103 Irrigation Project for Kiul-Badua Chandan Basin (Works) NABARD Sponsored Project)	
		04-800-0103	11.00
41		0102 Irrigation Project for Sone Basin (Works) (AIBP)	
		80-800-0102	15.57
42		0103 Irrigation Project for Kiul-Badua Chandan Basin (Works) NABARD Sponsored Project)	
		80-800-0103	14.33
		<b>4711 Capital Outlay on Flood Control Project</b>	
43		0111 Flood Control Embankment Road Scheme (NABARD Sponsored Scheme (Works)	
		01-001-0111	13.92

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
44		0112 Drainage Projects (NABARD Sponsored Projects) (Works)	
		01-001-0112	74.06
45		0404 Extension of Embankment of Kamala river (Indian portion) and Heightening and Strengthening (100% Central Share)	
		01-001-0404	10.41
46		0409 Strengthening and extension of embankment of Bagmati River	
		01-001-0409	48.48
47		0602 Construction work of Tinmuhni-Kursaila embankment	
		01-800-0602	10.00
48		0610 Anti Erosion Work on river Ganga	
		01-800-0610	42.35
49		0611 Water Drainage Project under Additional Central Assistance	
		01-800-0611	15.00
		<b>Total B :</b>	<b>898.31</b>
		<b>C Capital Charged</b>	
<b>VIX</b>	<b>14 Repayment of Public Debt</b>	<b>6003 Internal Debt of the State Government</b>	
50		M0009 13.85 Bihar State Development Loan, 2006	
		00-101-M0009	186.04
51		0001 Loan from National Agricultural Credit Fund of the Reserve Bank of India	
		00-105-0001	10.36
52		0001 Says and Means Advances from the Reserve Bank of India	
		00-110-0001	1000.00
53		0001 Special Securities issued to National Small Savings Fund of the Central Government	
		00-111-0001	47.08
54		0002 Loan received from 1984-85	
		01-102-0002	40.68

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
55		0001 Block Loans Received from 1989-90	
		02-101-0001	126.98
56		0001 Small Savings Loans	
		07-105-0001	10.49
57		0001 Pre-1979-80 Consolidated Loans Reconsolidated into 25 years and 30 years Loans repayable Annually Over 30 years	
		07-107-0001	16.52
58		0001 1979-84 Consolidated Loans Repayable Annually over 30 years.	
		07-108-0001	16.93
		<b>Total C :</b>	<b>1455.08</b>
		<b>Grand Total (A+B+C)</b>	<b>3626.23</b>

## APPENDIX - XI

(Refer : Paragraph – 2.3.3; Page-33 )

**Cases where expenditure fell short of Budget provisions (in excess of Rupees one crore or more and also by more than 20 per cent of the total provisions in each case)**

Sl No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of Provision in brackets)	
		( Rupees in crore)		
<b>A. Revenue Voted Section</b>				
1.	<b>4 - Cabinet Secretariat and Co-ordination Department</b>	9.26	2.04 (22.06)	Reasons for saving of Rs. 0.12 crore were due to non receipt of administrative approval and technical sanction and receipt of electric bills and reasons for balance amount was not intimated.
2.	<b>6 - Election</b>	36.72	19.79 (53.90)	Reasons for the saving have not been intimated.
3.	<b>7 - Vigilance</b>	11.00	2.27 (20.67)	Reasons for the saving have not been intimated.
4.	<b>11 - Excise and Prohibition Department</b>	23.77	5.35 (22.52)	Reasons for saving of Rs. 4.83 crore were due to non-issue of order of A.C.P. and non submission of T.A. bills and the reasons for the balance amount was not intimated.
5.	<b>12 - Finance Department</b>	93.94	21.04 (22.40)	Reasons for savings of Rs. 19.00 crore were due to less no of Ministers & Deputy Ministers economy measures and reasons for the balance was not intimated.
6.	<b>17 - Finance (Commercial Tax)</b>	37.85	10.54 (27.86)	Reasons for the saving have not been intimated.
7.	<b>18 - Food Supply and Commercial Department</b>	94.62	34.12 (36.06)	Reasons for the saving have not been intimated.

Sl No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of Provision in brackets)	
8.	20 - Health, Medical Education and Family Welfare Department	1258.46	355.35 (28.24)	The saving of Rs. 1.70 crore in the construction of R.H was due to non feasibility of expenditure and saving of Rs. 4.80 crore was due to non sanction of fund saving of Rs. 57.42 crore was due to excess earmarked fund by 12th Finance Commission savings of Rs. 25.24 crore was due to non payment of honoraria to employees, office expenses, rent to health centers and release of fund by Central Government savings of Rs. 44.16 crore was due to excess provision of fund and non utilisation of fund for repair, non payment of fund on account of A.C.P. promotion and non purchase of Machinery equipment.
9.	23-Industry Department	107.44	30.15(28.06)	Savings of Rs. 22.93 crore was due to reduction of plan outlay and the rest of the balance of savings has not been intimated.
10.	29 - Mines and Geology Department	8.95	2.45 (27.39)	Reasons for the saving have not been intimated.
11.	30-Minorities Welfare Department	4.62	1.55(33.55)	The savings were due to non sanction of fund by Finance Department non computerisation economy measures and vacant post.
12.	33 - Personnel and Administrative Reforms Department	18.30	8.22 (44.89)	The savings were due to non drawal of fund, post kept vacant and non approval of Technical sanction to estimate.
13.	39 - Disaster Management Department	209.20	152.54 (72.91)	Reasons for the saving have not been intimated.



Sl No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of Provision in brackets)	
14.	43 - Science and Technology Department	42.35	18.50 (43.68)	Reasons for the saving have not been intimated.
15.	45 - Sugar Cane Department	27.34	11.03 (40.33)	The savings were non receipt of sanction, non receipt of concurrence of Finance Department.
16.	48 - Urban Development Department	736.15	351.77 (47.78)	In most of the cases the reasons for savings have not been intimated.
17.	50 - Minor Irrigation Department	425.91	289.99 (68.09)	Savings of Rs. 260.40 crore in revenue and Rs. 5.54 crore in capital was due to reduction of plan outlay, Savings of Rs. 5.46 crore was due to on receipt of benefits under A.C.P. to officers, staff, and termination of work changed staff.
18.	51 - Welfare Department	854.85	284.67 (33.30)	Saving of Rs. 109.99 crore was due to non functioning of new Anganwari Centers and rest of the balance of saving have not been intimated.
19.	52 - Youth, Art and Culture Department	31.30	6.72 (21.46)	Reasons for the saving have not been intimated.
20.	53 - Health (Medical, Education and Indigenous Medicine) Department	143.36	65.13 (45.43)	Saving of Rs. 50.00 crore was due to reduction in plan outlay and the balance of savings has not been intimated.
<b>Total (A) :</b>		<b>4175.39</b>	<b>1673.25</b>	
<b>B. - Capital Voted Section</b>				
21.	3 - Building Construction and Housing Department	126.60	75.94 (59.98)	Saving of Rs. 26.05 crore was due to non receipt of sanction from Education Department and the rest of balance of saving have not been intimated.
22.	10-Energy	849.77	229.61(27.02)	Reasons for the saving have not been intimated.

Sl No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of Provision in brackets)	
23.	11 - Excise and Prohibition Department	36.00	30.12 (83.66)	Reasons for the saving have not been intimated.
24.	12 - Finance Department	9.95	2.74 (27.57)	Saving of Rs. 2.10 crore was due to non receipt of allotment order.
25.	17 - Finance (Commercial Tax)	9.15	4.34 (47.39)	Reasons for saving have not been intimated
26.	22-Home Department	149.62	94.97(63.47)	Saving of Rs. 22.77 crore was due to non-receipt of Central Share and the balance of saving have not been intimated
27.	26-Labour, Employment and Training Department	4.49	1.68(37.42)	The saving for saving of Rs. 1.68 crore was due to non receipt of Administrative approval of the estimate.
28.	36 - Public Health Engineering Department	566.90	318.63 (56.21)	The saving of Rs. 7.72 crore was due to reduction in plan outlay and the reasons for the final saving of Rs. 3.95 crore have not been intimated.
29.	49 - Water Resources Department	1047.19	463.82 (44.29)	The reasons for savings were due to economic measure and in most of the case reasons for savings have not been intimated.
30.	50 - Minor Irrigation Department	109.05	60.72 (55.68)	Reasons for savings of Rs. 42.45 crore was due to reduction in plan outlay and the rest of the balance of saving have not been intimated.
<b>Total (B) :</b>		<b>2908.72</b>	<b>1282.57</b>	
<b>C. - Capital Charged Section</b>				
31.	14 - Repayment of Loans	2199.86	1174.88 (53.41)	Reasons for the saving have not been intimated.
<b>Total (C) :</b>		<b>2199.86</b>	<b>1174.88</b>	<b>Percentage</b>
<b>Grand Total:</b>	<b>(A+B+C)</b>	<b>9283.97</b>	<b>4130.70</b>	<b>44.49</b>

**APPENDIX - XII***(Refer: Paragraph 2.3.4; Page-33)**Cases of persistent savings exceeding Rupees two crore or more and 10 percent or more of the total provisions in each case*

Sl. No.	Number and name of Grant/ Appropriation	Savings (In crore of rupees) and its percentage to provision in bracket)		
		2004-05	2005-06	2006-07
<b>Year</b>				
<b>A-REVENUE VOTED</b>				
1	2-Animal Husbandry and Fisheries Department	24.39(26)	24.75(25.29)	20.10(12.27)
2	3-Building Construction and Housing Department	12.67(12.25)	17.01(14.05)	40.47(19.31)
3	6-Election	32.68(18)	37.30(26.98)	19.79(53.90)
4	12-Finance Department	415.81(81)	39.65(42.99)	21.04(22.40)
5	17-Finance (Commercial Tax) Department	14.39(40.02)	5.94(18.92)	10.54(27.86)
6	20-Health Medical Education and Family Welfare Department	207.41(26)	457.13(34.35)	355.35(28.24)
7	23-Industries Department	9.23(25)	9.56(24.88)	30.15(28.06)
8	27-Law Department	41.15(25)	74.10(34.89)	29.54(16.49)
9	33-Personnel and Administrative Reforms Department	9.09(53.97)	10.63(58.12)	8.22(44.90)
10	40-Revenue and Land Reform Department	42.14(17)	54.71(20.04)	36.53(12.57)
11	41-Road Construction Department	26.64(11)	31.94(10.94)	37.82(10.96)
12	43-Science and Technology Department	12.02(28)	4.62(11.90)	18.50(43.67)
13	45-Sugarcane Department	2.05(17.66)	6.45(42.97)	11.03(40.33)
14	50-Minor Irrigation Department	29.95(10.74)	128.97(31.08)	289.99 (68.09)
15	51-Welfare Department	163.72(34)	212.86(29.40)	284.66(33.30)
16	52-Art, Culture and Youth Department	2.98(16)	5.38(19.51)	6.72(21.46)
<b>TOTAL</b>		<b>1046.32</b>	<b>1121.00</b>	<b>1220.45</b>
<b>B-CAPITAL – VOTED</b>				
1	3-Building Construction and Housing Department	37.17(41)	97.33(71.76)	75.94(59.98)
2	12-Finance Department	11.89(80)	7.43(66.88)	2.74(27.57)
3	22-Home Department	72.96 (100)	79.27(93.54)	94.97(63.48)

SI. No.	Number and name of Grant/ Appropriation	Savings (In crore of rupees) and its percentage to provision in bracket)		
4	36-Public Health Engineering Department	97.98(59)	209.96(63.44)	318.63(56.21)
5	41-Road Construction Department	576.98(80)	385.13(59.66)	176.20(10)
6	49- Water Resources Department	241.73(39)	313.30(35.72)	463.82(44.29)
7	50-Minor Irrigation Department	20.34(25.50)	42.49(59.87)	60.72(55.68)
<b>TOTAL</b>		<b>1059.05</b>	<b>1134.91</b>	<b>1193.02</b>
<b>C-Revenue Charged Section</b>				
1	14-Repayment of Public Debt	1095.37(26.19)	2243.66(69.58)	1174.88(53.41)
<b>TOTAL</b>		<b>1095.37</b>	<b>2243.66</b>	<b>1174.88</b>
<b>GRAND TOTAL (A+B+C)</b>		<b>3200.74</b>	<b>4499.57</b>	<b>3588.35</b>

## APPENDIX - XIII

(Refer : Paragraph – 2.3.5; Page-33)

## Excesses for the years 1977-78 to 2005-06

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	Amount for which explanation not furnished to PAC
			(Rupees in crore)	
1977-78	2	5, 24	0.4	0.4
1978-79	2	17, 27	16.17	16.17
1979-80	1	17	33.46	33.46
1980-81	2	12, 17	26.03	26.03
1981-82	7	3, 11, 12, 13, 15, 17, 24	39.24	39.24
1982-83	2	12, 22	4.79	4.79
1983-84	2	11, 12	9.98	9.98
1984-85	2	3,14	2.62	2.62
1985-86	2	10, 13	14.83	14.83
1986-87	1	13	65.62	65.62
1987-88	6	9, 19, 25, 38, 48	244.76	244.76
1988-89	3	9, 25, 38	85.15	85.15
1989-90	3	25, 27, 38	99.4	99.4
1990-91	4	37, 38, 42, 43	92.07	92.07
1991-92	2	6, 38, 43	85.11	85.11
1992-93	2	25, 38	93.25	93.25
1993-94	2	25, 37	157.68	157.68
1994-95	1	37	170.61	170.61
1995-96	3	25, 36, 37	213.22	213.22
1996-97	3	20, 23, 37	22.44	22.44
1997-98	1	7	0.01	0.01
1998-99	1	30	0.33	0.33
1999-00	5	10, 13, 14, 40, 50	196.23	196.23
2000-01	5	5, 13, 15, 25, 32	712.34	712.34
2001-02	1	15	491.24	491.24
2002-03	2	15, 47	10.15	10.15
2003-04	7	10, 11, 14, 15, 30, 32, 50	3782.34	3782.34
2004-05	4	19,20,21,46	5.68	5.68
<b>2005-06</b>	<b>4</b>	<b>10,39,40,46</b>	<b>349.56</b>	<b>349.56</b>
<b>Total</b>			<b>7024.71</b>	<b>7024.71</b>

**APPENDIX - XIV**

(Refer: Paragraph 2.3.5; Page-34)

*Significant cases of excess expenditure exceeding Rupees One Crore or More in each cases against the provision in Minor Head.*

(Rupees in crore)

Sl No.	Grant No.	Head of A/c (Major/Minor/Subhead)	Total/Final Provision	Expenditure	Excess	Percentage of excess
<b>A. Revenue Section-Voted</b>						
<b>I</b>	<b>12-Finance Department</b>	<b>2070-Other Administrative Services</b>				
1		0008-Miscellaneous and Contingent Expenditure 00-502-0008	1.00	3.05	2.05	205.00
<b>II</b>	<b>15-Pension</b>	<b>2071-Pensions and Other Retirement Benefits</b>				
2		0002-Payment of pension to the employees retiring from successor state of Bihar 01-101-0002	681.04	684.14	3.10	0.46
<b>III</b>	<b>19-Forest and Environment</b>	<b>2406-Forestry and Wild Life</b>				
3		0126-Rastriya Sum Vikas Yojana 01-101-0001	10.00	14.00	4.00	40.00

<b>B. Capital Section-Voted</b>						
<b>IV</b>	<b>54-Rural Development (REO,PR, MLA/MLC, KK YoJ) Department.</b>	<b>4515-Capital Outlay on other Rural Development Programmes</b>				
4		0101-Minimum Needs Programme 00-103-0101	425.21	467.84	42.63	10.03
<b>B. Capital Section-Charged</b>						
<b>V</b>	<b>14-Recovery of Public Debt</b>	<b>6003-Internal Debt of the State Government</b>				
5		M0015-13.75% Bihar State Development Loan,2007 00-101-M0015	0.0001	186.01	186.01	186009900.00
6		0003-8.5% Tax free special Bonds (Power Bonds) 00-106-0003	103.78	207.56	103.78	100.00
	<b>Total</b>		<b>1221.0301</b>	<b>1562.60</b>	<b>341.57</b>	

**APPENDIX - XV**

(Refer : Paragraph 2.3.5; Page-34)

**Expenditure without Budget provision in Minor Heads exceeding Rupees 20 lakh or More in each cases against the provision in Minor Heads**

(Rupees in Crore)

Sl no.	Number and Name of Grant/ Appropriation	Major/Sub./Minor Head of Account/Scheme	Provision (Original + Supplementary)	Actual Expenditure	Excess
<b>Revenue Section-Voted</b>					
<b>I</b>	<b>44-Secondary, Primary and Adult Education</b>	<b>2202-General Education</b>			
1		0109-Bihar Education Project 01-800-0109	0.00	2.56	2.56
<b>Capital Section-Voted</b>					
<b>II</b>	<b>41-Road Construction Department</b>	<b>5054-Capital Outlay on Roads and Bridges</b>			
2		0102-Miscellaneous Works Advance (Mobilisation & Tools)	0.00	76.42	76.42
<b>III</b>	<b>49-Water Resources Department</b>	<b>4700-Capital Outlay on Major Irrigation</b>			
3		0103-Stock Suspense (Sone Basis) 03-799-0103	0.00	2.41	2.41
4		<b>4701-Capital Outlay on Medium Irrigation</b>			
5		0101-Misc. P.W. Advances 4701-03-799-0101	0.00	8.46	8.46
6		4711-Capital Outlay on Flood Control Projects			
7		0101-Misc. P.W. Advances 4711-01-799-0101	0.00	0.56	0.56



<b>Capital Section-Charged</b>					
<b>V</b>	<b>14-Repayment of Loan</b>	<b>6004-Loans and Advances from Central Government</b>			
8		0020 National Water shed Development Project for Rained areas 6004-04-800-0020	0.00	0.46	0.46
9		0021- Macromanagement 6004-04-800-0021	0.00	0.34	0.34
		<b>Total</b>	<b>0.00</b>	<b>91.21</b>	<b>91.21</b>

**APPENDIX - XVI**

(Refer : Paragraph – 2.3.7; Page-35)

*Statement showing cases where supplementary provision was unnecessary*

(Rupees in crore)

Sl No.	Number and name of the Grant / Appropriation	Original Grant/ Appropriation	Expenditure	Savings	Amount of unnecessary Grant/ Appropriation
1	2	3	6	7	4
<b>A. REVENUE SECTION -Voted</b>					
1	3-Building Construction and Housing Department	208.29	169.08	39.21	1.26
2	6- Election	35.83	16.93	18.90	0.89
3	11-Excise and Prohibition Department	22.29	18.42	3.87	1.48
4	12-Finance Department	85.26	72.89	12.37	8.67
5	15-Pension	3017.57	2496.09	521.48	8.17
6	16-National Savings	2.40	2.35	0.05	0.26
7	17-Finance (Commercial Tax) Department	32.77	27.30	5.47	5.08
8	18-Food Supply and Commercial Department	89.49	60.50	28.99	5.13
9	20-Health, Medical Education and Family Welfare Department	981.43	903.11	78.32	277.03
10	22-Home Department	1468.58	1401.13	67.45	171.15
11	24-Information and Public relation Department	18.05	17.17	0.88	0.23
12	27-Law Department	175.77	149.59	26.18	3.36
13	29-Mines and Geology Department	8.20	6.50	1.70	0.75
14	30-Minorities Welfare Department	4.35	3.07	1.28	0.26
15	33-Personnel and Administrative Reforms Department	15.58	10.08	5.50	2.72
16	35-Planning and Development Department	484.96	411.32	73.64	0.61

SI No.	Number and name of the Grant / Appropriation	Original Grant/ Appropriation	Expenditure	Savings	Amount of unnecessary Grant/ Appropriation
1	2	3	6	7	4
17	36-Public Health Engineering Department	153.31	130.26	23.05	1.06
18	39-Disaster Management Department	157.65	56.67	100.98	51.56
19	40-Revenue and Land Reforms Department	286.05	254.04	32.01	4.52
20	43- science and Technology Department	41.85	23.85	18.00	0.50
21	47-Transport Department	8.60	7.72	0.88	0.28
22	48-Urban Development Department	684.39	384.38	300.01	51.76
23	49-Water Resources Department	318.24	305.11	13.13	18.92
24	50-Minor Irrigation Department	415.09	135.91	279.18	10.82
25	51-Welfare Department	786.95	570.19	216.76	67.91
26	52-Art, Culture and Youth Department	29.43	24.58	4.85	1.87
27	53-Health (Medical Education and Indigenous Medicine) Department	110.71	78.23	32.48	32.66
28	54-Rural Development (REO,PR, MLA/MLC, KK Yoj.) Department	591.19	586.16	5.03	45.90
	<b>Total:</b>	<b>10234.28</b>	<b>8322.63</b>	<b>1911.65</b>	<b>774.81</b>
<b>B. CAPITAL SECTION - Voted</b>					
1	3- Building Construction and Housing Department	119.30	50.66	68.64	7.30
2	10-Energy Department	769.69	620.16	149.53	80.08
3	22-Home Department	85.05	54.65	30.40	64.57
4	23-Industries Department	13.32	0.64	12.68	5.32
5	30-Minorities Welfare Department	17.90	17.71	0.19	2.55

Sl No.	Number and name of the Grant / Appropriation	Original Grant/ Appropriation	Expenditure	Savings	Amount of unnecessary Grant/ Appropriation
1	2	3	6	7	4
6	33-Personnel and Administrative Reforms Department	24.50	23.74	0.76	1.09
7	36-Public Health Engineering Department	419.70	248.27	171.43	147.20
8	43- science and Technology Department	26.00	23.89	2.11	0.80
9	49-Water Resources Department	976.80	583.37	393.43	70.39
10	50-Minor Irrigation Department	68.62	48.33	20.29	40.43
11	51-Welfare Department	54.92	53.34	1.58	4.02
12	53-Health (Medical Education and Indigenous Medicine) Department	30.00	27.33	2.67	3.23
	<b>Total:</b>	<b>2605.80</b>	<b>1752.09</b>	<b>853.71</b>	<b>426.98</b>
<b>C. REVENUE SECTION -Charged</b>					
1	15-Pension	3017.57	2496.09	521.48	8.17
2	32-Legislature Department	0.16	0.13	0.03	0.08
3	34-Bihar Public Service Commission	6.08	5.79	0.29	0.12
	<b>Total:</b>	<b>3023.81</b>	<b>2502.01</b>	<b>521.80</b>	<b>8.37</b>
<b>D. Capital Charged</b>					
1	14-Repayment of Loan	2196.94	1024.98	1171.96	2.92
	<b>Total:</b>	<b>2196.94</b>	<b>1024.98</b>	<b>1171.96</b>	<b>2.92</b>
	<b>Grand Total (A+B+C+D)</b>	<b>18060.83</b>	<b>13601.71</b>	<b>4459.12</b>	<b>1213.08</b>

**APPENDIX - XVII***(Refer: Paragraph-2.3.7 Page-35)**Statement showing cases where supplementary provision obtained proved excessive  
(Saving in each case being more than Rs. 20 lakh)**(Rupees in crore)*

Sl No.	Number and Name of the Grant/Appropriation	Original Provision	Expenditure	Actual requirement	Supplementary provision	Excess supplementary Provision
<b>A</b>	<b>Revenue Section-Voted</b>					
1	1-Agriculture Department	195.66	248.03	52.37	92.87	40.50
2	2-Animal Husbandry and Fisheries Department	95.22	143.66	48.44	68.54	20.10
3	4- Cabinet Secretariat and Co-ordination Department	7.18	7.22	0.04	2.08	2.04
4	9- Co-operative Department	70.99	122.17	51.18	54.84	3.66
5	10-Energy Department	430.64	1093.88	663.24	669.94	6.70
6	19- Forest and Environment Department	51.16	66.96	15.80	22.62	6.82
7	21- Higher Education Department	767.61	827.73	60.12	74.06	13.94
8	22-Home Department					
9	23- Industries Department	44.81	77.30	32.49	62.63	30.14
10	26-Labour Employment and Training Department	248.18	502.20	254.02	267.17	13.15
11	32-Legislature	40.29	44.47	4.18	10.57	6.39
12	38- Registration Department	30.70	36.86	6.16	8.92	2.76
13	42- Rural Development Department	797.22	900.39	103.17	296.82	193.65
14	44- Secondary, Primary and Adult Education Department	4117.02	4378.49	261.47	531.94	270.47
15	45-Sugarcane Department	15.66	16.32	0.66	11.69	11.03

Sl No.	Number and Name of the Grant/Appropriation	Original Provision	Expenditure	Actual requirement	Supplementary provision	Excess supplementary Provision
	<b>Total "A"</b>	<b>6912.34</b>	<b>8465.68</b>	<b>1553.34</b>	<b>2174.69</b>	<b>621.35</b>
16	<b>Capital Section-Voted</b>					
17	9- Co-operative Department	13.45	53.40	39.95	40.49	0.54
18	11-Excise and Prohibition Department	1.00	5.88	4.88	35.00	30.12
19	12- Finance Department	4.45	7.21	2.76	5.50	2.74
20	17-Finance (Commercial Taxes) Department	4.50	4.81	0.31	4.65	4.34
21	20- Health, Medical Education and Family Welfare Department	101.87	140.80	38.93	46.26	7.33
22	41- Road Construction Department	1245.97	1660.57	414.60	590.80	176.20
23	54-Rural Development (REO, PR, MLA/MLC, KKY Yoj.) Department	975.01	1241.53	266.52	348.07	81.55
	<b>Total "B"</b>	<b>2346.25</b>	<b>3114.20</b>	<b>767.95</b>	<b>1070.77</b>	<b>302.82</b>
	<b>Grand Total (A+B)</b>	<b>9258.59</b>	<b>11579.88</b>	<b>2321.29</b>	<b>3245.46</b>	<b>924.17</b>

**APPENDIX - XVIII***(Refer: Paragraph 2.3.8 Page-35)***Statement of unjustified/excessive surrenders (Exceeding Rs one crore or more)  
(Rupees in crore)**

Sl No.	Number and Name Grant/ Appropriation	Head of Account (Major/Minor/ Sub-head)	Total Provision Original + Supplem entary	Surrender (Rea ppropriati on	Total	Expen diture	Excess after surrender/ Re appropriation
<b>A Revenue Voted Section</b>							
<b>I</b>	<b>2-Animal Husbandry and Fisheries Department</b>	<b>2405- Fisheries</b>					
1		0001 Fisheries Development Scheme 2405-00-001-0001	7.22	1.85	5.37	5.39	0.02
<b>II</b>	<b>3-Building Construction and Housing Department</b>	<b>2059- Public Works</b>					
2		0009-Maintenance of Block Building 2059-01-053-0009	13.07	4.59	8.48	8.62	0.14
<b>III</b>	<b>22-Home Department</b>	<b>2055-Police</b>					
3		0002-Order Police 2055-00-111-0002	42.48	1.49	40.99	48.88	7.89
<b>IV</b>	<b>27-Law Department</b>	<b>2014-Administration Justice</b>					
4		0001-Civil and Session Courts 2014-00-105-0001	148.24	22.38	125.86	126.47	0.61
<b>V</b>	<b>29-Mines and Geology Department</b>	<b>2853-Non-ferrous Mining and metallurgical Industries</b>					
5		0001-Mining and Geological Establishment 2853-02-001-0001	6.14	1.70	4.44	4.87	0.43
<b>VI</b>	<b>39-Disaster Management Department</b>	<b>2245-Relief on Natural Calamities</b>					
6		0003-Other Works (Grant to Agriculture Department for Agriculture input)2245-01-102- 0003	50.68	38.19	12.49	22.71	10.22
7		0004-Self Employment 2245-01-102-0004	7.51	7.51	0.00	0.46	0.46

Sl No.	Number and Name Grant/ Appropriation	Head of Account (Major/Minor/ Sub-head)	Total Provision Original + Supplem entary	Surrender (Rea ppropriati on	Total	Expen diture	Excess after surrender/ Re appropriation
8		0001-Cash payment to helpless and handicapped persons 2245-02-101-0001	30.00	28.36	1.64	5.58	3.94
9		0002-Supply of food grains 2245-02-101- 0002	45.00	44.12	0.88	5.12	4.24
10		0001-Supply of fodder 2245-02-104-0001	1.10	1.10	0.00	0.05	0.05
11		0002-Evacuation of population 2245-02-112-002	17.00	16.12	0.88	1.14	0.26
12		0001-Supply of medicine for human beings 2245-02-282-001	1.10	1.03	0.07	0.16	0.09
13		0005-Cash Payment to Rural Development department for Swarojgar Yojana 2245-02-800-0005	10.00	10.00	0.00	0.00	0.00
<b>VII</b>	<b>40-Revenue and Land Reforms Department</b>	<b>2053-District Administration</b>					
14		0001-District Administration 2053-00-093-0001	60.55	11.12	49.43	49.51	0.08
		<b>Total (A)</b>	<b>440.09</b>	<b>189.56</b>	<b>250.53</b>	<b>278.96</b>	<b>28.43</b>
<b>B</b>	<b>Capital Voted Section</b>						
<b>VIII</b>	<b>54-Rural Development (REO,PR,MLA/MLC, K.K. Yoj.)</b>	<b>4515-Capital outlay on other Rural Development Programmes</b>					
15		0101-Minimum Needs Programmes 4515-00-103-0101	425.21	17.01	408.20	467.84	59.64
		<b>Total (B)</b>	<b>425.21</b>	<b>17.01</b>	<b>408.20</b>	<b>467.84</b>	<b>59.64</b>
<b>B</b>	<b>Revenue Charged Section</b>						
<b>IX</b>	<b>13-Interest Payment</b>	<b>2049-Interest payments</b>					
16		0001-Interest on Loans received from NABARD 2049-01-200-0001	21.52	7.93	13.59	13.59	0.00
		<b>Total (C)</b>	<b>21.52</b>	<b>7.93</b>	<b>13.59</b>	<b>13.59</b>	<b>0.00</b>
	<b>Grant Total (A+B+C)</b>		<b>886.82</b>	<b>214.50</b>	<b>672.32</b>	<b>760.40</b>	<b>88.07</b>



## APPENDIX - XIX

(Refer : Paragraph – 2.3.9; Page-35 )

**Anticipated savings not surrendered (Exceeding Rupees one crore)**

(Rupees in crore)

Sl. No.	Number and name of the Grant / Appropriation	Savings	Surrender	Unsurrendered Savings	Percentage of Savings
<b>A-Revenue Section-Voted</b>					
1	1-Agriculture Department	40.51	27.05	13.46	33.23
2	2-Animal Husbandry and Fisheries Department	20.10	18.73	1.37	6.82
3	3- Building Construction and Housing Department	40.47	26.91	13.56	33.51
4	4-Cabinet Secretariat And Co-Ordination Department	2.04	0.66	1.38	67.65
5	6-Election	19.79	18.21	1.58	7.98
6	12-Finance Department	21.04	19.40	1.64	7.79
7	15-Pension	529.65	4.72	524.93	99.11
8	18-Food Supply and Commerce Department	34.12	4.46	29.66	86.93
9	20-Health, Medical, Education and Family Welfare Department	355.35	241.56	113.79	32.02
10	21-Higher Education Department	13.94	0.00	13.94	100.00
11	22-Home Department	238.60	226.48	12.12	5.08
12	26-Labour Employment and Training Department	13.15	10.48	2.67	20.30
13	33-Personel and Administrative Reforms	8.22	1.68	6.54	79.56
14	36-Public Health and Engineering Department	24.12	13.48	10.64	44.11
15	41-Road Construction Department	37.82	33.16	4.66	12.32
16	42-Rural Development Department	193.65	164.42	29.23	15.09
17	43-Science and Technology Department	18.50	0.22	18.28	98.81
18	44- Secondary, Primary and Adult Education Department	270.46	148.8	121.66	44.98
19	45-Sugar cane Department	11.03	7.51	3.52	31.91
20	46-Urban Development Department	351.77	319.6	32.17	9.15
21	49-Water Resources Department	32.05	29.81	2.24	6.99
22	50-Minor Irrigation Department	289.99	280.89	9.10	3.14
23	51-Welfare Department	284.67	186.29	98.38	34.56
24	52-Art, Culture and Youth Department	6.72	5.57	1.15	17.11
25	53-Health (Medical Education and Indigenous, Medicine)	65.14	54.00	11.14	17.10
26	54-Rural Development (REO,PR,MLA/MLC, KK Yojna) Department	50.94	38.31	12.63	24.79
<b>Total (A)</b>		<b>2973.84</b>	<b>1882.40</b>	<b>1091.44</b>	
<b>B-Capital Section – Voted</b>					
1	3-Building Construction and Housing Department	75.94	44.54	31.40	41.35
2	10- Energy Department	229.61	218.09	11.52	5.02
3	36-Public Health and Engineering Department	318.64	4.75	313.89	98.51
4	41-Road Construction Department	176.20	174.52	1.68	0.95
5	42-Rural Development Department	3.74	1.24	2.50	66.84

Sl. No.	Number and name of the Grant / Appropriation	Savings	Surrender	Unsurrendered Savings	Percentage of Savings
6	43- Science and Technology Department	2.20	0.00	2.20	100.00
7	49-Water Resources Department	463.82	438.92	24.90	5.37
8	50-Minor Irrigation Department	60.72	42.45	18.27	30.09
9	53-Health (Medical Education and Indigenous, Medicine)	5.90	1.00	4.90	83.05
10	54-Rural Development (REO,PR,MLA/MLC, KK Yojna) Department	81.55	67.27	14.28	17.51
	<b>Total (B)</b>	<b>1418.32</b>	<b>992.78</b>	<b>425.54</b>	
<b>C-Revenue Section-Charged</b>					
1	13-Interest Payment	801.41	13.74	787.67	98.29
2	15-Pension	1.37	0.00	1.37	100.00
	<b>Total (C)</b>	<b>802.78</b>	<b>13.74</b>	<b>789.04</b>	
<b>D-Capital Section – Charged</b>					
1	14-Repayment of Loans	1174.88	1014.33	160.55	13.67
	<b>Total (D)</b>	<b>1174.88</b>	<b>1014.33</b>	<b>160.55</b>	
<b>Grand Total (A+B+C+D)</b>		<b>6369.82</b>	<b>3903.25</b>	<b>2466.57</b>	

**APPENDIX - XX***(Refer : Paragraph – 2.3.10; Page-35)**Amount surrendered on the last day of March 2007**(Rupees in crore)*

<b>Sl. No.</b>	<b>Number and name of the Grant/ Appropriation</b>	<b>Amount surrendered on the last day of March 2007</b>
A	<b>Revenue Section – Voted</b>	
1	1- Agriculture Department	2
2	2-Animal Husbandry & Fisheries Department	1
3	3-Building Construction and Housing Department	2
4	4- Cabinet Secretariat and Co-ordination Department	
5	6- Election	1
6	7-Vigilance	
7	8-Civil Aviation Department	
8	9- Co-operative Department	
9	10-Energy Department	
10	11-Excise and Prohibition Department	
11	12-Finance Department	1
12	15- Pension	
13	16- National savings	
14	17-Finance (Commercial Taxes) Department	1
15	18- Food, Supply and Commerce Department	
16	19- Forest and Environment Department	1
17	20- Health, Medical Education and Family Welfare Department	24
18	22-Home Department	22
19	23- Industries Department	2
20	24- Information and Public Relation Department	
21	25- Institutional Finance and Programme Implementation Department	
22	26- Labour, Employment and Training Department	1

<b>Sl. No.</b>	<b>Number and name of the Grant/ Appropriation</b>	<b>Amount surrendered on t last day of March 2007</b>
23	27- Law Department	2
24	29- Mines and Geology Department	
25	30- Minorities Welfare Department	
26	31- Parliamentary Affairs Department	
27	32-Legislature	
28	33- Personnel and Administrative Reforms Department	

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<b>SI. No.</b>	<b>Number and name of the Grant/ Appropriation</b>	<b>Amount surrendered on t last day of March 2007</b>

Sl. No.	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2007
30	and Engineering Department	1
31	37-Raj Bhasha Department	
32	38- Registration Department	
33	39-Disaster Management	17
34	40- Revenue and Land Reform Department	3
35	41-Road Construction Department	3
36	42- Rural Development Department	16
37	43-Science and Technology Department	
38	44- Secondary, Primary and Adult Education Department	14
39	45-Sugarcane Department	
40	46- Tourism Department	
41	47-Transport Department	
42	48-Urban Development Department	31
43	49-Water Resources Department	2
44	50-Minor Irrigation Department	28
45	51-Welfare Department	18
46	52- Art, Culture and Youth Department	
47	53-Health (Medical Education and Ingenious Medicine) Department	5
48	54-Rural Development (REO, PR, MLA/MLC, KK YOJ) Department	3
	<b>Total</b>	<b>228</b>
<b>B</b>	<b>Revenue Section -Charged</b>	
1	5- Secretariat of the Governor	
2	13- Interest Payment	1
3	28- High Court of Bihar	
4	32-Legislature	
5	34- Bihar Public Service Commission	
	<b>Total</b>	<b>1</b>
<b>C</b>	<b>Capital Section-Voted</b>	

Sl. No.	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2007
1	3- Building Construction and Housing Department	4
2	10-Energy Department	21
3	11-Excise and Prohibition Department	3
4	12- Finance Department	
5	17-Finance (Commercial Taxes) Department	
6	20- Health, Medical Education and Family Welfare Department	
7	22-Home Department	9
8	26- Labour, Employment and Training Department	
9	30-Minority Welfare Department	
10	33- Personnel and Administrative Reforms Department	
11	36-Public Health Engineering Department	
12	38- Registration Department	
13	40- Revenue and Land Reforms Department	
14	41- Road Construction Department	17
15	42-Rural Development Department	
16	44-Secondary, Primary and Adult Education Department	
17	45-Sugarcane Department	
18	46- Tourism Department	
19	49-Water Resources Department	43
20	50- Minor Irrigation Department	4
21	51-Welfare Department	
22	52- Art, Culture and Youth Department	
23	53-Health (Medical Education and Ingenious Medicine) Department	
24	54-Rural Development (REO, PR, MLA/MLC, KK YOJ)	6

<b>Sl. No.</b>	<b>Number and name of the Grant/ Appropriation</b>	<b>Amount surrendered on t last day of March 2007</b>
	Department	
	<b>Total</b>	<b>114</b>
<b>D</b>	<b>Capital- Section-Charged</b>	
1	14-Repayment of Loans	101
	<b>Total</b>	<b>101</b>
	<b>Grand Total (A+B+C+D)</b>	<b>446</b>



**APPENDIX - XXI***( Refer paragraph 2.3.11; Page-36 )**Statement showing non-utilisation of entire provision ( exceeding Rs five crore or more in each case )*

(Rupees in crore)

Sl. No.	Grant No. / Department	Major Head / Area in which Major Saving Occurred	Total Grant / Appropriation
<b>I-Non Plan Head</b>			
<b>A Revenue Voted</b>			
<b>I</b>	<b>15-Pension</b>	<b>2071-Pension and Other Retirement Benefits.</b>	
1.		0004 Payment of dearness relief to the employees retiring from successor State of Bihar.	
		2071-01-101-0004	16.71
<b>II</b>	<b>36 Public Health Engineering Department</b>	<b>2215 Water Supply and Sanitation</b>	
2		0001 Grants-in-aid to Village Panchayats for repairing of tubewell	
		2215-00 - 198 - 0001	7.20
<b>III</b>	<b>39 Disaster Management Department</b>	<b>2245 Relief on account of Natural Calamities</b>	
3		0005-Cash Payment to Rural Development Department for Swarojgar Yojana	
		2245-02-800-0005	10.00
4		0001-Calamity Relief Fund	
		2245-05-101-0001	153.23
<b>IV</b>	<b>44-Secondary,Primary and Adult Education Department</b>	<b>2202-General Education</b>	
5		0001-Grants for Honorarium to Panchayat Sikshamitra	
		2202-01-98-0001	10.00
6		0004-Lunch	
		2202-01-800-0004	10.00
7		0011-Sarva Siksha Abhiyan	
		2202-01-800-0011	10.00

Sl. No.	Grant No. / Department	Major Head / Area in which Major Saving Occurred	Total Grant / Appropriation
V	53-Health (Medical Education Indigenous Medicine)	<b>2210-Medical and Public Health</b>	
8		0017-Indira Gandhi Institute of Medical Sciences, Patna	
		2210-05-105-0017	10.00
<b>B Capital Voted</b>			
VI	10 Energy Department	<b>6801 Loan for Power Projects</b>	
9		0004-Payment of arrears against the bonds issued by Bihar State Electricity Board.	
		6801-00-800-0004	13.00
VII	12 Finance Department	<b>7610-Loans to Government Servants.</b>	
10		0002-House Building Advance to Officers of all India Services.	
		7610-00-201-0002	10.00
VIII	22 Home Department	<b>4055 Capital Outlay on Police</b>	
11		0001 Equivalent amount of Central Government under Police Modernisation Scheme	
		4055-00 - 207 - 0001	72.00
<b>C Capital Charged</b>			
IX	14 Repayment of Loan	<b>6003 Internal Debt of the State Government</b>	
12		0001 Ways and Means Advances from Reserve Bank of India	
		6003-00 - 110 - 0001	1000.00
	II-Plan Head		
	A-Revenue Voted Section		
		As per Appendix-XXVI (II) in four cases	290.18
	B-Capital Voted section		
		As per Appendix-XXVI(II) in seven cases	251.03

**Grand Total: 1863.35**

**APPENDIX - XXII***(Refer : Paragraph – 2.3.12; Page-36 )**Surrender in excess of actual savings in grants*

Sl. No.	Number and name of Grant / Appropriation	Total Grant	Savings	Amount surrendered	Amount surrendered in excess
<i>( Rupees in crore)</i>					
<b>A. Revenue Voted Section</b>					
1.	9 - Co-operative Department	125.83	3.66	3.98	0.32
2.	19 - Forest	73.78	6.82	10.14	3.32
3.	29 - Mines and Minerals Department	8.95	2.45	2.88	0.43
4.	38 - Registration Department	39.62	2.76	6.54	3.78
5.	39 - Disaster Management Department	209.20	152.54	174.12	21.58
	<b>Total (A) :</b>	<b>457.38</b>	<b>168.23</b>	<b>197.66</b>	<b>29.43</b>
<b>B. - Capital Voted Section</b>					
6	38 - Registration Department	1.36	0.13	0.28	0.15
	<b>Total (B) :</b>	<b>1.36</b>	<b>0.13</b>	<b>0.28</b>	<b>0.15</b>
<b>Grand Total:</b>	<b>(A+B)</b>	<b>458.74</b>	<b>168.36</b>	<b>197.94</b>	<b>29.58</b>

**APPENDIX - XXIII**

(Refer : Paragraph – 2.3.13; Page-36 )

**Rush of Expenditure during March 2007**

Treasury Month	Revenue Expenditure	Capital Expenditure	Total Expenditure	Percentage of Expenditure in each quarter	Percentage of Expenditure in March
Apr-06	6.42	4.70	11.12		
May-06	145.04	23.69	168.73		
Jun-06	1154.20	43.07	1197.27		
<b>Total:</b>	<b>1305.66</b>	<b>71.46</b>	<b>1377.12</b>	<b>5</b>	
Jul-06	1873.58	52.19	1925.77		
Aug-06	1280.12	78.66	1358.78		
Sep-06	1154.92	70.90	1225.82		
<b>Total:</b>	<b>4308.62</b>	<b>201.75</b>	<b>4510.37</b>	<b>18</b>	
Oct-06	1574.38	165.59	1739.97		
Nov-06	834.67	394.99	1229.66		
Dec-06	1291.79	608.24	1900.03		
<b>Total:</b>	<b>3700.84</b>	<b>1168.82</b>	<b>4869.66</b>	<b>19</b>	
Jan-07	2282.57	274.51	2557.08		
Feb-07	1471.20	227.78	1698.98		
Mar-07 (P)	6710.85	2267.71	8978.56		
Mar-07 (S)	805.30	999.10	1804.40		
<b>Total:</b>	<b>11269.92</b>	<b>3769.10</b>	<b>15039.02</b>	<b>58</b>	<b>42</b>
<b>Grand Total (Net)</b>	<b>20585.04</b>	<b>5211.13</b>	<b>25796.17</b>	<b>100.00</b>	

**APPENDIX - XXIV (I)***(Refer : Paragraph – 2.3.14; Page-36 )***Statement of un-reconciled expenditure***(Rupees in Crore)*

<b>Sl. No.</b>	<b>Major Heads</b>	<b>No. of Controlling Officer</b>	<b>Amount reconciled</b>	<b>Amount unreconciled</b>
1.	2011-State legislature	2	9.13	35.47
2.	2012-Governor	1		3.05
3.	2013-Council of Ministers	1	1.42	4.10
4.	2014-Administration of Justice	2	32.72	145.34
5.	2015-Election	1	2.59	76.76
6.	2029-Land Revenue	4	0.18	156.75
7.	2030-Stamps & Registration	1	23.5	13.35
8.	2039-State Excise	1	9.45	8.85
9.	2040-Sales Tax	1	11.15	16.15
10.	2041-Taxes on Motor Vehicles, Transport	1	0	6.03
11.	2045-Other Taxes	1	0.12	0.40
12.	2047-Other Fiscal Services	1		2.35
13.	2049-Interest Payment	1		3415.66
14.	2051-Public Service Commission	1	0.96	6.13
15.	2052-Secretariate General Services	48	12.21	43.92
16.	2053-District Administration	2	24.15	471.81
17.	2054-Trg. & Accounts Administration	1	0.04	28.96
18.	2055-Police	2	133.27	1080.44
19.	4055-Police	1		16.55
20.	2056-Jail	1	31.27	46.41
21.	2058-Stationary & Printing	4	4.33	3.93
22.	2059-Public works	2	25.32	37.38
23.	2070-Other Administrative services	12	1.41	106.00
24.	2071-Pension & Other Retirement benefits	1		2497.09

Sl. No.	Major Heads	No. of Controlling Officer	Partially reconciled	Amount unreconciled
25.	2075-Misc. General Services	1		0.00
26.	2202-General Education	2	12.35	5191.48
27.	2203-Technical Education	1		23.49
28.	2204-Sports & Youth Services	1	2.71	11.99
29.	2205-Art & Culture	1		1.05
30.	2210-Medical & Public Health	3		847.82
31.	2211-Family Welfare	1		136.80
32.	2215-Water Supply & Sanitation	1	0.18	195.88
33.	2217-Urban Development	1		279.58
34.	2220-Information & Publicity	1	10.06	6.95
35.	2225-Welfare of SC, ST &OBCs	1		130.74
36.	2230-Labour & Employment	3	104.61	291.30
37.	2235-Social Security & Welfare	2	63.65	230.79
38.	2236-Nurition	1		260.87
39.	2245-Relief on accounts of Natural calamity	1		36.89
40.	2250-Other Social Services	1	0.0031	2.71
41.	4250-Capital Outlay on Other Social Services			2.81
42.	2251-Secretariat Social Services	12	3.18	10.60
43.	2401-Crop Husbandry	1	143.81	101.51
44.	2402-Soil & Water Conservation	1	3.42	6.41
45.	2403-Animal Husbandry	1		71.95
46.	2404-Dairy Development	1		58.94
47.	2405-Fisheries	1	1.34	8.62
48.	2406-Forestry and Wild Life	8	61.58	4.11
49.	2415-Agriculture Research	1	2.12	79.23
50.	2425-Co-operation	1	27.25	12.52
51.	2435-Other Agricultural Programmes	1	1.26	1.09

Sl. No.	Major Heads	No. of Controlling Officer	Partially reconciled	Amount unreconciled
52.	2501-Special Programme for Rural Development	1		51.57
53.	2505-Rural Employment	1	0.02	735.48
54.	2506-Land Reforms	1		0.00
55.	2515-Other Rural Development Programme	2	3.02	521.99
56.	2700-Major Irrigation	1	36.44	60.10
57.	2701- Medium Irrigation		11.86	36.88
58.	2702-Minor Irrigation	1	1.68	112.36
59.	2705-Command Area Development	1		54.50
60.	2711-Flood Control	1	22.23	20.61
61.	2801-Power	1		1078.90
62.	2810-Non-Conventional Sources of Energy			1.74
63.	2851-Village & Small Industries	1	0.2	55.53
64.	2852-Industries		1.18	23.05
65	2853-Non-Ferrous Mining & Metallurgical Industries	1	3.54	2.85
66	3053-Civil Aviation	1		1.10
67	3054-Roads & Bridges	1	7.74	103.33
68	5054-Capital Outlay on Roads & Bridges			843.75
69	3055-Road Transport	1		1.14
70	3075-Other transport services	2		0.23
71	3451-Secretariate Economic Services	12	2.13	16.96
72	3452-Tourism	1	1.78	1.58
73	3454-Census, Survey & Statistics	3		15.01
74	3456-Civil Supplies	1	0.45	58.28
75	3475-Other General Economic Services	3	4.06	0.12
76	3604-Compensation and assignment to Local bodies & PRI	1		4.00
77	4047-Capital Outlay on Other Fiscal Services	1		14.59
78	4058-Capital Outlay on Stationery and Printing	1		0.00
79	4059-Capital Outlay on Public Works	1		32.20
80	4070-Capital Outlay on Other Administrative Services	1		70.56
81	4202-Capital Outlay on Education & Sports etc.	1		106.44
82	4210-Capital Outlay on Medical & Public Health	1		168.13

Sl. No.	Major Heads	No. of Controlling Officer	Partially reconciled	Amount unreconciled
83	4215-Capital Outlay on Water Supply & Sanitation	1		1.07
84	2216-Housing	1		0.15
85	4225-Capital Outlay on Welfare of SC, ST, & OBCs.	1		59.01
86	4235-Capital Outlay on Social Security and Welfare	1	2.02	4.82
87	4403-Capital Outlay on Animal Husbandry	1		0.00
88	4406-Capital outlay on Forestry and Wild Life	1	0.77	0.02
89	4425-Capital Outlay on Co-operation	1	7.93	2.52
90	4515-Capital Outlay other Rural Development Programme	1	9.5	396.84
91	4700-Capital Outlay on Major Irrigation	1	36.45	59.88
92	4701-Capital Outlay on Medium Irrigation		4.31	7.60
93	4702-Capital Outlay on Minor Irrigation	1		0.28
94	4711-Capital Outlay on Flood Control	1	13.76	28.83
95	4801-Capital Outlay on Power Project	1		433.76
96	4810-Capital Out lay on Non conventional Source of Energy	1		0.00
97	4885-Capital Outlay on Industries and Minerals	1		411.47
98	5452-Capital Outlay on Tourism	1	8.33	8.81
99	5475-Capital Outlay on Other General Economic Services	1		0.00
100	5053-Capital Outlay on Civil Aviation	1		1.00
	<b>Total</b>	<b>204.00</b>	<b>940.14</b>	<b>21838.05</b>



**APPENDIX-XXIV (II)***(Refer: Paragraph 2.3.14; Page-36)**Statement of Deptmentwise Un-reconciled expenditure*

<b>Sl. No.</b>	<b>Name of Department</b>	<b>Controlling Officers</b>	<b>Amount not reconciled Rupees in Crore.</b>
1	Finance Department	(I) Secretary, Finance Department	6049.74
2	I-General Education Human Resources Department III-Technical Education	I-Secretary , Primary & Adult Education II-Secretary, Higher Education, Patna III- Dy. Secretary, Art & Culture IV-Dy. Secretary, Science & technology Department	5334.45
3	Rural Development Department	I-Commissioner, R.D. Department	1709.88
4	Energy Department	I-Secretary, Energy Department	1514.40
5	Health, Medical and Family Welfare Department	Secretary, Health Department	1349.70
6	Home Department	I-Director & Inspector General of police, Bihar, Patna. II-I.G. (Prison), Home Department	1143.40
7	Road & Bridges	I-Chief Engineer-Cum-Spl. Secretary, Road Construction Department	948.45
8	Social Welfare	I-Secretary, Welfare Department	702.35
9	Revenue Department	Secretary, Board of Revenue, Revenue Department	805.12
10	Industries Department	Director of Industry	490.05
11	Urban Development	Secretary, Urban Development	476.53
12	Water Resources Department	Commissioner cum Secretary, W.R.D.	310.04
13	Labour & Employment	Secretary, Labour Department	291.3
14	Agriculture Department	Secretary, Agriculture Department	188.24
15	Animal Husbandry Department	Secretary, Animal Husbandry	139.51
16	Law Department	Secretary, Law Department	145.34
		<b>Total</b>	<b>21598.50</b>

**APPENDIX-XXV (I)**

*(Refer: Paragraph 2.3.15; Page-37)*

**(I) Statement of savings under Planned Schemes**

*(Rs. in crore)*

Schemes	Total Provision (Original + Supplementary)	Actual Expenditure	Savings	Percentage of saving to provisions
1. State Plan	10622.90	8456.76	2166.14	20.39
2. Central Plan	94.54	19.18	75.36	79.71
3. Central Sponsored	1506.41	921.21	585.20	38.85
<b>Total</b>	<b>12223.85</b>	<b>9397.15</b>	<b>2826.70</b>	<b>23.12</b>
4. Non-Planned	19623.62	16714.35	2909.27	14.83
5. Repayment of Public Debt	2199.86	1024.98	1174.88	53.41
<b>Grand Total Net</b>	<b>34047.33</b>	<b>27136.48</b>	<b>6910.85</b>	<b>20.30</b>
6. Reduction of expenditure	0.00	7.09	-7.09	
<b>Grand total Gross</b>	<b>34047.33</b>	<b>27143.57</b>	<b>6903.76</b>	

**APPENDIX - XXV (II)***(Refer: Paragraph 2.3.15; Page-37)**(II) Statement of substantial savings of Rupees Five Crore and above in Plan Schemes.**(Rupees in crore)*

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
<b>A</b>	<b>State Plan</b>				
<b>I</b>	<b>3</b>	<b>4059-Capital Outlay on Public Works</b>			
<b>1</b>		0111 Building Construction (Secondary Education) 4059-80-051-0111	26.20	0.15	26.05
<b>II</b>	<b>10</b>	<b>6801-Loans for Power Projects</b>			
<b>2</b>		0105 Loans to Bihar State Jal Vidyut Nigam (NABARD) 6801-00-201-0105	52.17	27.67	24.50
<b>3</b>		0101 Loans to Bihar State Electricity Board 6801-00-800-0101	83.26	63.00	20.26
<b>4</b>		0106-Loan to Bihar State Electricity Board, APDPRD 6801-00-800-0106	150.03	0.00	150.03
<b>III</b>	<b>18</b>	<b>3456-Civil Supplies</b>			
<b>5</b>		0102 District Charges- Public distribution system (consumer Protection) 3456-00-800-0102	28.04	0.01	28.03
<b>IV</b>	<b>21</b>	<b>2202-General Education</b>			
<b>6</b>		0118 For Management Institution of National Level 2202-03-102-0118	20.00	1.55	18.45
<b>V</b>	<b>22</b>	<b>2070 Other Administrative Services</b>			
<b>7</b>		0102 Purchase of Fire Equipments 2070-00-108-0102	9.51	3.71	5.80

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
<b>VI</b>	<b>23</b>	<b>2852 Industries</b>			
<b>8</b>		0110 Industrial Area Development Authority Grants-in-aid-Patna, Darbhanga, Muzaffarpur 2852-80-102-0110	34.19	11.26	22.93
<b>VII</b>	<b>35</b>	<b>2053 District Administration</b>			
<b>9</b>		0104 Rastriya Sam Vikas Yojana 2053-00-800-0104	345.00	285.00	60.00
<b>VIII</b>	<b>36</b>	<b>4215-Capital Outlay on Water Supply and Sanitation</b>			
<b>10</b>		0101Rural Piped Water Supply General 4215-01-102-0101	52.18	25.32	26.86
<b>11</b>		0102 Upto 20000 populated Rural/Sub-Urban Area 4215-01-102-0102	8.00	2.72	5.28
<b>12</b>		0103 Rural Piped Water Supply Scheme (Tube wells, Wells, Pipes etc) 4215-01-102-0103	42.00	16.72	25.28
<b>13</b>		0116 Loans for NABARD for development of infrastructure for supply of drinking water in rural areas. 4215-01-102-0116	35.00	18.75	16.25
<b>14</b>		0117 Rural piped water supply schemes-Minimum Needs Programme. 4215-01-102-0117	15.00	1.91	13.09
<b>15</b>		0118 Rural Water Supply Scheme to Primary/Middle School Programme. 4215-01-102-0118	7.88	2.20	5.68
<b>IX</b>	<b>41</b>	<b>5054-Capital Outlay on Road and Bridges</b>			
<b>16</b>		0103 Bridge(NABARD Loan) 5054-03-101-0103	80.00	50.55	29.45
<b>17</b>		0102 Major roads 5054-03-337-0102	678.29	501.08	177.21

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
18		0104 Border Area Development Scheme Road Construction 5054-03-337-0104	7.65	0.68	6.97
19		0106 Central Road Fund 5054-03-337-0106	80.00	36.42	43.58
20		0101 Bridges 5054-03-101-0101	180.57	173.55	7.02
X	42	<b>2501-Special Programme for Rural Development</b>			
21		0102 Swaran Jayanti Gram Swarojgar Yojna 2501-01-800-0102	84.10	48.71	35.39
		<b>2505</b>			
22		0110 Complete Rural Employment Scheme 2505-01-701-0110	118.00	100.84	17.16
23		0102 Rastriya Gramine Rojgar Guarantee Yojana 2505-60-105-0102	200.00	125.77	74.23
24		0103 Rajya Gramin Rojgar Guarantee Yojna 2505-60-105-0103	120.00	86.54	33.46
		<b>2515 Other Rural Development Programmes</b>			
25		0001 Post Stage 2 Blocks 2515-00-102-0001	130.00	107.65	22.35
XI	43	<b>2203 Technical Education</b>			
26		0103 Director of Technical Education 2203-00-001-0103	14.60	2.30	12.30
XII	44	<b>2202-General Education</b>			
27		0101 Grants for Honorarium to Panchayat Sikshamitras 2202-01-198-0101	74.25	56.87	17.38
28		0011 Sarva Siksha Abhiyan 2202-01-198-0011	10.00	0.00	10.00
29		0101 Purchase of equipment for middle school 2202-01-052-0101	7.50	0.75	6.75
XIII	45	<b>2401 Crop Husbandry</b>			
30		0109 Sugarcane Development 2401-00-108-0109	13.69	6.90	6.79

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
<b>XIV</b>	<b>48</b>	<b>2215-Water Supply and Sanitation</b>			
<b>31</b>		0102 Assistance to Drinking Water Supply and Drainage on the recommendation of Finance Commission 2215-01-192-0102	30.00	18.52	11.48
<b>32</b>		0116 Grants-in-aid to urban local bodies for integrated urban development 2215-01-193-0116	10.00	0.00	10.00
<b>33</b>		0122 For Jawaharlal Nehru National Urban Renewal Mission Scheme 2215-01-800-0122	500.00	182.15	317.85
<b>XV</b>	<b>49</b>	<b>4700-Capital Outlay on Major Irrigation</b>			
<b>34</b>		0101 Irrigation Project for Kosi Basin (Works) 4700-01-800-0101	20.00	0.94	19.06
<b>35</b>		0102 Irrigation Project for Kosi Basin (Works) A.I.B.P. 4700-01-800-0102	100.00	34.19	65.81
<b>36</b>		0103 Irrigation Project for Kiul-Badua-Chandan Basin (Works) (NABARD Sponsored Project) 4700-04-800-0103	11.00	0.00	11.00
		<b>4701-Capital Outlay on Medium Irrigation</b>			
<b>37</b>		0102 Irrigation Project for Sone Basin (works) (NABARD aided project) 4701-03-800-0102	20.00	4.43	15.57
<b>38</b>		0103 Irrigation Project for Kiul-Badua-Chandan Basin (Works) (NABARD Sponsored Project) 4701-04-800-0103	23.17	8.84	14.33
		<b>4711-Capital Outlay on Flood Control Projects</b>			
<b>39</b>		0108 Anti Erosion work on River Ganga Centrally Sponsored Scheme 25%	9.53	2.52	7.01

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
		State Share (Works) 4711-01-001-0108			
40		0111 Flood Control Embankment Road Scheme (NABARD Sponsored Scheme (Works) 4711-01-001-0111	16.00	2.08	13.92
41		0112 Drainage Projects (NABARD Sponsored Scheme (Works) 4711-01-001-0112	75.00	0.94	74.06
<b>XVI</b>	<b>50</b>	<b>2702-Minor Irrigation</b>			
42		0105 Rastriya Sam Vikas Yojana 270--03-103-0105	255.00	0.00	255.00
		<b>4702-Capital Outlay on Minor Irrigation</b>			
43		0101 Minor Irrigation 4702-00-101-0101	8.47	2.93	5.54
44		0102 Surface Irrigation Project (AIBP) 4702-00-101-0102	10.00	0.00	10.00
45		0101 Loans from NABARD for completion of incomplete works of tube well schemes 4702-00-102-0101	64.66	35.00	29.66
<b>XVII</b>	<b>51</b>	<b>2236 Nutrition</b>			
46		0102 Scheme for distribution of nutritious food for pregnant women, children and nursing mother 2236-02-101-0102	397.20	260.88	136.32
47		0802 Special Programme for distribution of food grains to under nutritious pregnant/Post Delivery Women and Adolescent girls 2236-02-101-0802	15.18	0.00	15.18
		<b>4235 Capital Outlay on Social Security and Welfare</b>			
48		0101 Construction of different Building under Social Welfare area.	9.50	4.02	5.48

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
		4235-02-051-0101			
<b>XVIII</b>	<b>54</b>	<b>4515 Capital Outlay on Other Rural Development Programmes</b>			
<b>49</b>		0103 Chief Minister's rural Sampark Path Yojana 4515-00-103-0103	300.00	227.15	72.85
<b>50</b>		0104 Chief Minister's Setu Construction Scheme 4515-00-103-0104	50.00	0.00	50.00
		<b>Total</b>	<b>4631.82</b>	<b>2543.17</b>	<b>2088.65</b>
<b>B</b>	<b>Central Sponsored Schemes</b>				
<b>XIX</b>	<b>20</b>	<b>2210-Medical and Public Health</b>			
<b>51</b>		0602 National Malaria Eradication Programme- Including Kalajar 2210-06-101-0602	28.61	12.10	16.51
		<b>2211-Family Welfare</b>			
<b>52</b>		0602 Health Sub-Centre 2211-00-101-0602	138.10	100.19	37.91
<b>XX</b>	<b>36</b>	<b>4215-Capital Outlay on Water Supply and Sanitation</b>			
<b>53</b>		0602 Central Rural Water Supply Programme 4215-01-102-0602	374.42	155.90	218.52
<b>54</b>		0603 Accelerated Urban Water Supply Scheme 4215-01-102-0603	25.00	4.48	20.52
<b>XXI</b>	<b>41</b>	<b>5054 Capital Outlay on Roads and Bridges</b>			
<b>55</b>		0601 Road Connection of Inter State Importance 5054-80-800-0601	10.00	0.00	10.00
<b>56</b>		0602 Road Connection of International Importance 5054-80-800-0602	10.00	0.00	10.00
<b>XXII</b>	<b>44</b>	<b>2202 General Education</b>			
<b>57</b>		0605 I.T.C. Project 2202-02-109-0605	19.48	2.25	17.23
<b>XXIII</b>	<b>49</b>	<b>4711-Capital Outlay on Flood Control Projects</b>			



Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
58		0602 Construction work of Tinmuhani Kursaila Embankment 4711-01-800-0602	10.00	0.00	10.00
59		0610 Anti Erosion Work on river Ganga 4711-01-800-0610	50.00	7.65	42.35
60		0611 Water Drainage Project under Additional Central Assistance 4711-01-800-0611	20.00	5.00	15.00
<b>XXIV</b>	<b>51</b>	<b>2235-Social Security and Welfare</b>			
61		0602 Consolidated Child Development Scheme 2235-02-102-0602	204.10	157.57	46.53
62		0603 Externally sponsored Scheme (World Bank State Sponsored integrated Child development Scheme) 2235-02-102-0603	66.66	4.56	62.10
		<b>Total</b>	<b>956.37</b>	<b>449.70</b>	<b>506.67</b>
<b>C</b>	<b>Central Plan Schemes</b>				
<b>XXV</b>	<b>35</b>	<b>3454-Census, Surveys and Statistics</b>			
63		0401 Economic Census 3454-02-204-0401	7.27	0.69	6.58
<b>XXVI</b>	<b>49</b>	<b>4711-Capital Outlay on Flood Control Projects</b>			
64		0404 Extension of Embankment of Kamala river (Indian portion) and Heightening and Strengthening) (100% Central Share 4711-01-800-0404	20	9.59	10.41
65		0409 Strengthening and extension of embankment of Bagmati River. 4711-01-800-0409	50	1.52	48.48
		<b>Total</b>	<b>77.27</b>	<b>11.80</b>	<b>65.47</b>
		<b>Grand Total (A+B+C)</b>	<b>5665.46</b>	<b>3004.67</b>	<b>2660.79</b>

**APPENDIX - XXVI**

( Refer Paragraph 2.3.16; Page-38)

**Statement showing the cases of irregular drawal of advance from Contingency Fund**

(Rs in lakh)

Sl. No.	Sanction No. & Date	Department Head of A/c (Major/Minor/Sub Head) Grant/Demand No.	Purpose of Advance	Amount Advance	Amount total savings	Amount of total surrender	Remarks
1	209/2006-07 Dated 13.3.2007 S-III	Home Department Grant No. 22 Major Head 2056 Jails 101-0104	Modernisation of Jails and purchase of Generators for 54 Jails of the State	118.80	118.80	118.80	No expenditure was made from advance for purchase of 54 Generators. This indicated that advance was sanctioned without properly assessing the needs.
2	01/2006-07 Dt. 26.4.2006	Energy Department Grant No. 10 Major Head 2801 Power 80-190-0001	Resource Gap of Bihar State Electricity Board Supplementary demand vide 33/200607 Rs. 54000.00 Adv.12506.00 66506.00	12506.00			Against the estimate of Rs. 1077.50 crore, provision of Rs 412.44 CRORE was made in the original budget, Rs 5.40 crore from supplementary and Rs 12506 lakh advance from BCF. Provision could have been made in the first supplementary voted in July'06
3	249/2006 Dt. 15.3.2007 SIII	Medical Department Grant No 20 Major Head4210 Co-Medical & Public Health 02-051-0101	Construction of 689 Buildings of sub-divisional Health Centre 3893.16 (NABARD Sponsored Scheme)	3893.16			The expenditure was not of urgent nature provision could have been made in the 3rd supplementary budget voted in March More over against the estimate of Rs 52.87 crore only Rs 13.94 crore was provided in the original budget and Rs 38.93 crore advanced from BCF
4	236/2006-07 /Dt. 14.3.2007 S-III	Home Department Grant No.22 Major Head 4235-Capital Outlay on Social Security & Welfare 60-800-0108	Fencing of Graveyards 100.00	100.00	20.00	0.06	The expenditure is not such as could not have been not of urgent nature. Provision could have been made in the original budget.
5	201/2006-07 Dt. 12.3.2007 S-III	Home Department Grant No. 22 Major Head 2055 Police 00-109-0005	Pay for Auxiliary Police from Jan.'07 to March'07	1600.00	638.94	638.94	The expenditure was not of urgent nature. Provision could have been made in third supplementary budget voted in March.

Sl. No.	Sanction No. & Date	Department Head of A/c (Major/Minor/Sub Head) Grant/Demand No.	Purpose of Advance	Amount Advance	Amount total savings	Amount of total surrender	Remarks
6	162/2006-07 Dt 12.6.2006 S-I	Industry Department Grant No. 23 Major Head 6885 Industry 01-190-0110	Interest free Loan to Bihar State Financial Corporation	7100.00			The expenditure was not of urgent nature. Provision could have been made in the first supplementary budget voted in July 2006.
7	04/2006-07 Dt. 3.05.6 S-I	Home Department Grant No. 22 Major Head 2055 Police 00-109-0005	Payment of pay, T.A. to 5000 Auxiliary Police for the year 2006-07	2280.00	638.94	638.94	The expenditure was not of urgent nature. Provision could have been made in the second supplementary budget voted in December. Moreover provision for this purpose had already been made in the first supplementary of Budget
8	23/2006-07 Dt. 4.07.06 S-I	Water Resources Department Grant No. 49 Major Head 4700 Capital Out lay on Major Irrigation 80- 800-0101	Payment Rhasriya Sam Vikas Yojana for reestablishing eastern Gandak Canal	1000.00	999.01	996.73	The expenditure was not of urgent nature. Provision could have been made in the second supplementary budget voted in December. Moreover entire provision remained unutilised.
9	18/2006-07 Dt. 20.06.06 S-I	Urban Development Department Major Head 2215 Water Supply & Sanitation 01-192-0102 Grant No. 48	Assistance to Drinking Water Supply & Drainage on the recommendati on of Finance Commission	1500.00	1147.77		The expenditure is such that could have been waited till the budget provision through the second supplementary budget voted in December of Against the requirement of Rs 30 crore, Rs 15 crore was as provided in the original budget. Hence Advance from BCF was needed.
10	07/2006-07 Dt. 19.05.06 S-I	Rural Development Department Grant No. 54 Major Head 2015 Elections 00-109- 0002	Charges for conduct of election to Panchayats/Lo cal Bodies.	4504.61	843.61	843.61	The expenditure is such as could not have been foreseen. The provision could have been made in the regular budget. Against the estimate of Rs 66.87 crore, only Rs 21.82 crore was provided in the original budget.
11	12/2006-07 Dt. 27.5.06 S-I	Rural Development Department Grant No. 54 Major Head 2015 Elections 00-101- 0001	Payment for purchase of an Ambassador Car for State Election commission (Panchayati Raj)	4.09			The expenditure is not such as could not have been fore seen. The provision could have been made in the regular budget.
12	128/2006-07 Dt. 10.01.07 S-III	Health, Medical Education and Family Welfare Department Grant No. 20 Major Head 2210 Medical 01-200-0002	Assistance to Leprosy Eradication Programme scheme for pay, Contingency etc.	159.06	370.79		Being continuing scheme expenditure could have been fore seen and provision made in the original budget, first supplementary budget.

Sl. No.	Sanction No. & Date	Department Head of A/c (Major/Minor/Sub Head) Grant/Demand No.	Purpose of Advance	Amount Advance	Amount total savings	Amount of total surrender	Remarks
13	121/2006-07 Dt. 29.12.06 S-III	Secondary, Primary, and Adult Education Department Grant No. 44 Major Head 2202 General Education 01-800-0106	Payment of pay contingency etc. to the staff of informal Education	628.08	109.57	79.19	Being a continuing scheme expenditure could have been fore seen and provision made in original budget/third supplementary budget voted in March 2007
14	191/2006-07 Dt. 7.3.07 S-III	Higher Education Department Grant No. 21 Major Head 2202 General Education 03-102-0119	Payment for Land acquisition of Nalanda International University	873.96			The expenditure is not such as could not have been foreseen. The provision could have been made in regular budget
15	226/2006-07 Dt. 14.03.07 S-III	Secondary, Primary and Adult Education Department Grant No. 44 Major Head 2202 General Education 02-107-0601	Payment for scholarship under National Scholarship Scheme. Sup. 891.68 lakh	75.64			The expenditure is not such as could not have been foreseen. The provision could have been made in regular budget
16	188/2006-07 Dt. 6.3.07 215/2006-07 Dt.13.3.07 216/2006-07Dt 13.3.07 217/2006-07 Dt. 13.3.07 S-III	Labour Employment and Training Department Grant No. 26 Major Head 2230 Labour & Employment 02-800-0102	Payment for National Old Age Pension Scheme.	2804.00			The expenditure is such that could have waited till the budget provision through the third supplementary budget voted in March 2007
			II	4830.73			
			III Total	10940.00	3305.27		
17	218/2006-07 Dt. 13.3.07 S III	Labour Employment and Training Department Grant No. 26 Major Head 2235 social Security and Welfare 60-102-0001	Payment for old Age Pension	3168.98	157.21	157.10	The expenditure is not such as could not have been foreseen. The provision could have been made in the regular budget.
18	237/2006-07 Dt. 14.3.07 S-III	Home Department Grant No. 22 Major Head 2235 Social Security and Welfare 60-200-0003	Payment of Special allowance to Freedom Fighters and their dependents	1193.52	160.45	80.46	As above
19	180/2006-07 Dt. 22.2.07 S-III	Disaster Management Department Grant No. 39 Major Head 2251 Secretariat Social Services. 00-090-0017	Payment of additional amount of A.C.P to staff.	8.68	17.92	17.82	As above
20	222/2006-07 Dt. 13.3.07 S-III	Public Health Engineering Department Grant No. 36 Major Head 2215 Water Supply and Sanitation 01-101-0004	Payment of pay after A.C.P. promotion of the Staff.	105.96	771.68	614.44	The expenditure is not such as could not have been foreseen. The provision could have been made in the regular budget.

Sl. No.	Sanction No. & Date	Department Head of A/c (Major/Minor/Sub Head) Grant/Demand No.	Purpose of Advance	Amount Advance	Amount total savings	Amount of total surrender	Remarks
21	138/2006-07 Dt. 24.01.07 S-III	Agriculture Department Grant No. 1 Major Head 2401 Crop Husbandry 00-109-0111	Support to State Extension Programme for Extension Reforms	251.72	287.22	266.87	The expenditure is not such as could not have been foreseen. Provision could have been made in the original budget 13th supplementary voted in March 2007
22	185/2006-07 Dt. 2.3.07 S-III	Water Resources Department Grant No. 49 Major Head 4711 Capital Out lay on Flood Control 01-800-0113	Redevelopment of Zamindari Embankment	500.00	484.64	428.27	Against estimate of Rs five crore only Rs 15.36 lakh was spent saving was attributed to non-sanction of scheme and procedural delay in finalisation of tender. This proved unnecessary advance.
23	137/2006-07 Dt. 24.01.07 S-III	Finance Department Grant No.12 Major Head 7610 Loans to Government Servant 00-202-0004	Advance to Members of Legislatures for purchase of Motor car	300.00			The expenditure is not such as could not have been foreseen. The provision could have been made in the regular budget. More over against the estimate of Rs six crore, Rs two crore was provided in original and Rs four core lakh as advance from BCF
	136/2006-07 Dt 24.01.07	do	House building advance	50.00			Do
	135/2006-07 Dt. 24.01.07	do	Motor car advance to Members Total 400.00	50.00	157.99	106.99	Do
24	184/2006-07 Dt. 28.02.07 S-III	Finance (Com. Tax) Department Grant No. 17 Major Head 4047 Capital Out lay on Other Fiscal services 00-050-0101	Payment for land acquisition for check post	464.65			as above Against the estimate of Rs 4.65 crore no amount was provided in original estimate and Rs 4.65 crore from BCF
25	241/2006-07 Dt. 14.3.07 S-III	High Court Grant No. 28 Major Head 2014 Administration of Justice 00-102-0104	Computerisation in the office of Honorable High Court.	208.00	11.92	3.89	It was not for immediate payment. Provision could have been made in third supplementary budget voted in March 2007. Subsequently Rs 3.89 lakh was surrendered on 31st March 2007.
26	89/2006-07 Dt. 15.11.06	Finance Department Grant No.12 Major Head 2054 Treasury & Accounts Administration 00-097-0001	I-Purchase of Generators at Treasury & Sub-Treasury	77.65		155..39	Rs. 155.39 lakh was surrendered on 31st March 2007.
	47/2006-07 Dt. 26.8.06		II-Purchase of fuels for Generators	15.00			

Sl. No.	Sanction No. & Date	Department Head of A/c (Major/Minor/Sub Head) Grant/Demand No.	Purpose of Advance	Amount Advance	Amount total savings	Amount of total surrender	Remarks
27	44/2006-07 Dt. 19.8.06 S-III	Disaster Management Department Grant No. 39 Major Head 2245 Relief on account of Natural Calamities 01-800-0003	Grants to Agriculture Department for Agricultural input Rs. 100/- per acre.	3450.00	2796.80	3818.88	Most of the provisions remained unutilised and Rs 38.19 crore was surrendered on 31st March 2007.
28	53/2006-07 Dt. 21.09.06 S-II	Minorities Welfare Department Grant No. 30 Major Head 4225 Capital Outlay on Welfare of SC,ST &OBC	Construction of minority (HUJ House) building	254.86	0.00		The expenditure is not such as could not have been foreseen and was not of urgent nature. The provision could have been made in the regular budget/second supplementary budget voted in December 2006. Moreover against the estimate of Rs2.69 crore only Rs 13.96 lakh was provided in original budget.
29	41/2006-07 Dt 8.6.06	Sugarcane Department Grant No. 45 Major Head 6860 Loan for Consumer Industries 04-190-0001	I-Loans to Sugar Factories	884.00			The expenditure was not of urgent nature. Provision could have been made in the second supplementary budget voted in December 2006. Moreover against estimate of Rs 8.87 crore only Rs 3.34 lakh was provided in the original budget.
	74/2006-07 Dt. 6.11.06 S-II		II-Audit for the year 2002-03 to 2005-06	1.48			
30	93/2006-07 Dt. 16.11.06	Minor Irrigation Department completion Grant No. 50 Major Head 4702 Capital Outlay on Minor Irrigation 00-101-0101	Completion of new/ uncompleted irrigation schemes	400.00	553.65	553.65	The expenditure was not of urgent nature. Provision Rs 5.54 crore could have been made in second supplementary budget voted in December 2007. Moreover against the estimate of Rs 6.85 crore, Rs 2.75 crore was provided from supplementary grant and subsequently surrendered Rs 5.54 crore mainly due to reduction in plan outlay.
	94/2006-07 Dt. 16.11.06 S-II	do	Do Supplementary Grant Rs. 275.00	10.00			
31	92/2006-07 Dt. 16.11.06 S-II	Minor Irrigation department Grant No. 50 Major Head 4702 Capital Outlay on Minor Irrigation 00-102-0103	Loans from NABARD for completion of new/incomplete left irrigation schemes	1000.00	414.11	407.46	The expenditure was not of urgent nature. Provision could have been made in second supplementary budget voted in December'07. Moreover against the estimate of

Sl. No.	Sanction No. & Date	Department Head of A/c (Major/Minor/Sub Head) Grant/Demand No.	Purpose of Advance	Amount Advance	Amount total savings	Amount of total surrender	Remarks
			Supplementary vide sanction order No. 136/2006-07 Rs. 300.00				Rs 13 crore lakh Rs three crore was provided in supplementary grant and subsequently surrender Rs 4.07 crore on 31st March and Rs 6.65 lakh was saved mainly due to reduction in plan outlay.
32	(I)43/2006-07 Dt. 18.8.06 S-II	Labour & Employment Department Grant No. 26 Major Head 2230 Labour and Employment	House Construction of Bed workers (I) Construction of 1016 Houses in Jamui districts in 2006-07.	406	202.28		Against the total provision of Rs 4.54 crore expenditure of Rs 2.52 crore only was incurred. Thus the advance was in excess of requirement
	(II) 105/2006-07 Dt. 24.11.07 S-II	do 0401 01-109-	(II) Construction of 119 Houses in Begusarai districts in 2006-07	47.6			
33	50/2006-07 Dt. 13.9.06 S-II	Urban Development Department Grant no 48 Major Head 2217 Urban Development 80-191-0001	Grants -in-aid to Municipalities and Notified Area Committees for pay dearness allowances and other facilities to non teaching staff.	1002	86.77	86.77	The expenditure is not such as could not have been foreseen. The provision could have been made in regular budget
34	(I) 225/2006-07 Dt. 14.3.07	Higher Education Department Grant No. 21 Major Head 2251 Secretariate Social Services. 00-090-0001	Tour expenditure for tour of Deputy Secretary for Election observer in the Election of Utrakhnad. (I) Payment for pay, D.A. etc for posting of a new Dy Secretary in the Higher Education	0.35	0.44		The expenditure is not such as could not have been foreseen. The provision could have been made in the regular budget. Moreover tour expenditure should be charged from Utrakhnad Govt. from 2015 Election.
	(II)200/2006-07 Dt.9.3.07 S-II			1.12			
			<b>Total</b>	<b>61134.97</b>	<b>10990.53</b>	<b>10014.26</b>	

## APPENDIX - XXVII

(Refer: paragraph 3.1.13; Page-51)

**Statement showing deficiencies / irregularities pointed out in para 4.1 of the CAG's Audit Report (1998-99) and persisting during 2002-07.**

Sl. No.	Heading	Gist of Para	PAC recommendation/ action proposed by the Government	Current status 2002-07
1	<b>Budget provision and expenditure</b>	Estimated expenditure varied between 109 and 179 per cent of work expenditure	The paragraph 4.1 of Comptroller and Auditor General of India's report for the year ending March 1999 was referred to Public Accounts Committee of Bihar Legislative Assembly vide its report Number 416 but no action taken report is furnished up to October 2007.	Establishment expenditure varied between 1.39 to 8.94 per cent over work expenditure
2	<b>-do-</b>	Crucial control registers of works not maintained		Control register of works not maintained to monitor expenditure
3	<b>Project implementation</b>	Poor physical achievement and heavy shortfalls against target of works		Physical achievement was not poor. Against sanction of 1740 tubewells, 1593 tubewells were taken up for execution. Out of this 1500 tubewells were commissioned.
4	<b>-do-</b>	Stagnant irrigation potential and meagre utilisation of irrigation potential created		Low utilisation and cost of irrigation varied between Rs 28,742 and Rs 41555 during 2002-07 average utilisation was only 7 per cent during 2002-07.
5	<b>-do-</b>	High establishment cost and poor realisation of revenue.		Poor utilisation of irrigation and only 12 per cent realisation of water rent.
6	<b>-do-</b>	unfruitful expenditure on incomplete/ abandoned tubewells : 31.10 crore		Unfruitful expenditure of Rs 2.15 crore on non-functional old tubewells (under phase-V) and unfruitful expenditure of Rs 2.33 crore on incomplete tubewells (under phase-III)
7	<b>-do-</b>	Non-energisation of tubewells constructed at a cost of Rs 3.27 crore		Non-energisation of tubewells - 212 tubewells not energised and Rs 2.85 crore lying unutilised with BSEB.
8	<b>Material management</b>	Unjustified purchase of diesel generating set and submersible pump sets : 6.02 crore		Excess procurement of material viz- D.G.sets, submersible motor pumps valuing Rs 1.24 core (Phase-VIII)
9	<b>-Manpower management</b>	Nugatory expenditure on staff who remained without work : Rs 3.50 crore		Nugatory expenditure of Rs. 0.95 crore on idle staff
10	<b>Monitoring and evaluation</b>	Lack of meaningful monitoring. Lack of co-ordination in planning, monitoring, purchase and accounting units.		Poor monitoring and no evaluation was carried out.



**APPENDIX - XXVIII***(Refer: para 3.2.9.1; Page-60)**Statement showing total population of different categories of beneficiaries and number covered under scheme during 2002-03 to 2006-07*

Sl. No.	Particulars	2002-03		2003-04		2004-05		2005-06		2006-07	
		Population	Covered under the scheme	Total population	Covered under the scheme	Total population	Covered under the scheme	Total population	Covered under the scheme	Total population	Covered under the scheme
1.	Children of 0-3 years	28,51,480	5,81,472 (20)	36,25,215	11,79,469 (33)	61,65,408	22,60,440 (37)	61,95,511	23,87,088 (39)	62,25,924	23,95,487 (38)
2.	3 years to 6 years	25,32,806	9,29,005 (37)	32,20,085	9,77,900 (30)	54,76,403	22,57,086 (41)	55,03,141	23,87,872 (43)	55,21,858	23,95,713 (43)
3.	Pregnant women	6,59,004	99,536 (15)	8,38,200	1,04,775 (13)	14,25,528	5,70,211 (40)	14,32,488	5,72,995 (40)	14,37,360	5,74,944 (40)
4.	Nursing mothers	4,39,336	66,537 (15)	5,58,800	69,850 (13)	9,50,352	3,80,141 (40)	9,54,992	3,81,997 (40)	9,58,240	5,74,944 (60)
5.	Adolescent girls							71,62,440	1,79,061 (03)	71,86,800	3,83,296 (05)
	<b>Total</b>	<b>64,82,626</b>	<b>16,76,370 (26)</b>	<b>82,42,300</b>	<b>23,31,994 (28)</b>	<b>1,40,17,691</b>	<b>54,67,878 (39)</b>	<b>2,12,48,572</b>	<b>59,09,013 (28)</b>	<b>2,13,30,182</b>	<b>59,29,110 (28)</b>

(Source : Figures furnished by ICDS Directorate)

## APPENDIX - XXIX

(Refer: para-3.2.9.4; Page-62)

### Details of analysis report of candy

Contents of candy		Vitamin-A		Vitamin_C		Folic Acid		Iron	
		500 IU		10 mg		50 mcg		7 mg	
Required Norms									
Laboratory	Batch No.	Obtained	%	Obtained	%	Obtained	%	Obtained	%
ITL Lab, Delhi	B-36	368.70	73.74	6.06	60.60	42.60	85.20	5.51	78.71
	B-36	368.70	73.74	6.06	60.60	42.60	85.20	5.51	78.71
	B-25	325.70	65.14	7.20	72.00	44.90	89.80	4.67	66.71
FICCI, Delhi	B-044	201.25	40.25	5.14	51.40	1.74	3.48	4.27	61.00
	B-086	298.45	59.69	7.08	70.80	50.75	100.00	4.00	57.14
	B-123	328.92	65.78	4.40	44.00	60.92	100.00	4.45	63.57
FICCI, Delhi Through PA.G. Bihar	BH-108	375.84	75.17	10.51	100.00	56.05	100.00	6.31	90.14
	B-100	408.17	81.63	9.37	93.70	12.91	25.82	4.44	63.43
	M-40	390.09	78.02	11.59	100.00	61.66	100.00	6.81	97.28
ARBRO, Delhi	B-38	18.12	3.60	4.14	41.40	0.00	0.00	4.71	67.28
CHOKSI, Indore	MO-26	0.00	0.00	6.62	66.18	2.72	5.44	NA	NA
	BH-106	0.00	0.00	6.86	68.60	2.98	5.96	NA	NA
	BH-60	265.32	53.06	13.55	100.00	33.65	67.30	4.94	70.57
	BH-37	471.87	94.37	13.87	100.00	46.25	92.50	6.49	92.71
	BH-128	463.47	92.69	13.97	100.00	46.75	93.50	6.33	90.44
CFTRI, Mysore	BH-091	146.00	29.20	2.42	24.20	322.00	100.00	1.00	14.28
	B-36	256.00	51.20	3.10	31.00	32.60	65.20	0.60	8.57
	BH-126	169.00	33.80	2.20	22.00	31.80	63.60	0.80	11.43
	M-050	265.00	53.00	4.38	43.80	3.08	6.16	1.64	23.42
SHRIRAM Lab, Delhi, Through PAG, Bihar	BH-128	232.10	46.42	6.70	67.00	27.90	55.80	4.70	67.14
	B-01	185.70	37.14	3.80	38.00	26.60	53.20	6.40	91.43
	M-051	236.40	47.28	7.20	72.00	27.40	54.80	7.30	100.00
	B-21	213.70	42.74	5.90	59.00	27.70	55.40	5.40	77.14
	M-055	290.90	58.18	9.50	95.00	29.40	58.80	7.80	100.00
	BH-126	270.50	54.10	6.80	68.00	28.60	57.20	5.10	72.85
AVON Food Lab, Delhi, Through PAG, Bihar	BH-113	784.08	100.00	10.02	100.00	82.71	100.00	8.80	100.00
	BH-125	727.79	100.00	10.36	100.00	105.86	100.00	7.30	100.00
	B-35	575.70	100.00	10.14	100.00	89.74	100.00	7.26	100.00
	B-37	790.00	100.00	10.01	100.00	74.75	100.00	7.68	100.00
	M-060	763.87	100.00	10.04	100.00	113.68	100.00	7.83	100.00
	M-049	816.91	100.00	10.03	100.00	103.29	100.00	8.49	100.00
<b>Average</b>		<b>355.10</b>	<b>61.61</b>	<b>7.71</b>	<b>72.56</b>	<b>52.70</b>	<b>68.53</b>	<b>5.40</b>	<b>7393</b>

Deficiency (%age)	38.39	27.44	31.47	26.07
Deficiency cost (Rs)	1,48,99,764	1,06,51,262	1,22,15,311	1,01,18,784

## APPENDIX - XXX

(Refer: para 3.2.17.1; Page-66)

## Statement showing findings on joint physical verification of AWCs

Sl. No.	Name of CDPO	Inspected AWCs code number	Number of inspected AWCs	Findings				
				Total number of open AWCs	AWC code number found open	No. of children present in AWCs	AWCs code found closed	Total number of closed AWCs
1.	Tajpur, Samastipur	08, 05, 20, 09, 06, 02, 68, 147, 36, 38	10	4	06, 68, 147, 36	17 to 30	08, 05, 20, 09, 02, 38	06
2.	Saur Bazar, Bhagalpur	13, 15	02	2	13, 15	13 and 27	---	--
3.	Sonhaura, Bhagalpur	107, 87, 91	03	2	87, 91	05 and 10	107	01
4.	Koilwar, Bhojpur	39, 38, 37	03	-	--	--	39, 38, 37	03
5.	Guthani, Siwan	03, 39, 09, 10, 72, 28	06	2	72, 28	24 and 18	03, 39, 09, 10	04
6.	Koch, Gaya	144, 127, 05, 150	04	2	05, 150	16 and 18	144, 127	02
7.	Darbhanga Rural, Darbhanga	141, 151, 04, 139, 140, 22	06	1	140	13	141, 151, 04, 139, 22	05
8.	Bihiya, Bhojpur	28	01	-	--	--	28	01
9.	Sahpur, Bhojpur	161, 16, 08	03	-	--	--	16, 08, 161	03
10.	Areraj, East Champaran	3, 6, 7, 9, 11, 10, 12, 8, 13, 14, 15, 16, 17, 42, 87, 88, 89, 96	18	4	7, 15, 89, 3	03, 08, 03	6, 9, 11, 10, 12, 8, 13, 14, 16, 17, 42, 87, 88, 96	14
11.	Cheria Bariarpur, Begusarai	56, 95, 66, 67	04	1	95	35	56, 66, 67	03
12.	Bhagalpur Sadar	81, 79, 80, 62, 61	05	3	81, 62, 61	30, 35, 35	79, 80	02
13.	Manjha, Gopalganj	63, 17, 92, 08, 06, 02, 03, 07, 140, 139, 141, 143, 145, 146, 144, 214	16	3	63, 17, 214	20, 12, 14	92, 08, 06, 02, 03, 07, 140, 139, 141, 143, 145, 146, 144	13
14.	Bainkuthpur, Gompalganj	26, 27, 30, 31, 35, 32, 28, 29, 18, 19, 20, 21, 22, 23, 24, 25	16	2	35, 29	04, 20	26, 27, 30, 31, 32, 28, 18, 19, 20, 21, 22, 23, 24, 25	14
15.	Rajnagar, Madhubani	07, 111, 195, 110, 107, 145, 190	07	2	110, 107	30, 31	07, 111, 195, 145, 190	05
	<b>Total</b>		<b>104</b>	<b>28</b>	<b>28</b>	<b>0-35</b>	<b>76</b>	<b>76</b>

## APPENDIX - XXXI

(Refer: Paragraph 3.2.18, Page-67)

### Statement showing the deficiencies/ irregularities pointed out in CAG's Audit Report 1988-99 though persisted during 2002-07

Sl. No.	Heading	Gist of para	PAC recommendation/ action proposed by Govt.	Current status 2002-07
1	(i) 3.2.4 (iv) Funds kept in Civil Deposits	During 1992-95, Rs 1.55 crore kept in Civil Deposits	Public Accounts Committee in its reports No. 387 observed that recommendation on the reports may be kept pending as points raised were pending in the Hon'ble Supreme Court.	During 2002-07 in test checked 100 projects Rs 5.65 crore was kept in Civil Deposits.
	(ii) 3.5.4 (v) GOI funds credited to State receipts	Programme funds Rs 11.40 crore received from GOI during 1994-95 and credited to State receipt.		During 2002-07 100 projects deposited GOI funds of Rs 1.28 crore in Revenue receipts
2	(i) 3.5.4.2 (iii) Unadjusted/ unrecovered advances	Unadjusted & unrecovered advances Rs 11.96 crore to various agencies as of June 1999.		In 100 projects Rs 48.27 crore was remained unadjusted/ unrecovered as of July 2007.
	(ii) 3.5.4.2 (iv) Heavy cash balance	Retention of heavy closing balance of Rs 40.02 crore as on March 1995 was fraught with the risk of misutilisation and misappropriation.		Heavy closing balance of Rs 140.03 crore was noticed .
3.	3.5.5 (i) Available funds not utilised and funds drawn not spent	Of allotted funds of Rs 80.98 crore Rs 58.25 crore was spent, Rs 17.45 crore were lapsed and Rs 5.28 crore were unspent.		Against release of funds of Rs 720.39 crore, Rs 589.46 crore could be utilised and Rs 130.93 crore remained unspent.
4.	3.5.6.3 (i) Heavy short fall in achievement	Against 300 days in a year SNP was provided for 8 to 98 days in a year only.		During 2002-07 on an average 7 per cent AWCs provided SNP upto 225 days as against norms of 300 days in a year.
5.	3.5.6.3 (ii) Immunisation	Immunisation register, cards not maintained.		No immunisation register was maintained either by AWCs or doctor/ ANM posted.
6.	3.5.6.3 (iii) Poor coverage of health check up.	No records viz vaccination register, ante natal cards, delivery cards, pre/post natal cards and health cards were maintained by AWWs in the centres.		Pre-natal and post natal cards were not issued to mothers and no records of visit by AWWs to mothers after delivery were being maintained.
7.	3.5.6.3 (iv) No referral services in 1992-97.	No case was referred to other health institutions.		Health check up and referral services were neglected in AWCs.
8.	3.5.6.3 (vi) Pre school education	PSE kits not supplied.		Poor supply of PSE kits were noticed during 2002-07.
9.	3.5.6.4 Additional points.	Target of construction of AWCs & CDPO buildings not achieved.		GOI funds for construction of project offices, AWCs were not utilised and only 38 AWCs and 2 CDPOs building could be constructed against the target of 1390 & 10 respectively.
10.	3.5.6.5 (b) Meagre provision of Hand pumps	Most of AWCs lacked safe drinking water facilities.	Only 3 per cent of AWCs had drinking water facilities.	
11.	3.5.6.5 (c) Medicine kits	Medicines kits were supplied only 31 per cent AWCs.	Medicine kits were supplied to 0 to 14 per cent AWCs during 2003-07.	

Sl. No.	Heading	Gist of para	PAC recommendation/ action proposed by Govt.	Current status 2002-07
12.	3.5.6.5 (d) Training to ICDS functionaries.	Inadequate training of ICDS functionaries.		37 per cent of Aganwadi workers were untrained.
13.	3.5.8 Men-power management	Posts of supervisory staff/officers remained vacant to the extent of 43 to 67 per cent as of March 1999.		66 to 86 per cent post of supervisory staff were vacant.
14.	3.5.10 Monitoring and evaluation	Though coordination committee were formed in state level. No record of quaterly meeting held at state level was available.		Though five Committees were constituted by the govt. to monitor the programme, neither records of minutes of meeting nor decision taken during these meetings were made available to audit. CDPO and lady supervisors did not inspect AWCs in the prescribed proforma.

**APPENDIX- XXXII**

(Refer : Paragraph-3.3.8.4, Page:-76)

*Statement regarding execution of works without mentioning exact location*

(Rs. in lakh)

Sl. No.	Division	Name of work	Agreement No.	Estimated cost	Expenditure	Month of execution
1.	RCD, Muzaffarpur	E/R of Muzaffarpur-old Motihari road	15 F <sub>2</sub> /04-05	12.07	11.99	March 2005
		Renewal of Khabra - Ladura Road	17 F <sub>2</sub> /04-05	12.92	12.92	July 2005
		Special repair of Muzaffarpur-Hajipur Road	23 F <sub>2</sub> /05-06	34.55	28.01	June 2006
		Renewal of Muzaffarpur-old Motihari Road	20 F <sub>2</sub> /05-06	26.47	26.46	March 2006
		Renewal S/R of Hajipur - Lalganj-Vaishali-Bakhra Road	10 F <sub>2</sub> /06-07	37.69	35.03	June 2007
2.	RCD, Darbhanga	M.R. to VIP Road, Pandasarai-Bela -Mabbi Road, Darbhanga - Samastipur Road	1 F <sub>2</sub> / 05-06 to 5 F <sub>2</sub> /05-06	89.12	80.92	July 2005 to August 2005
3.	RCD, Katihar	M.R. to Purnea - Kadwa - Somaili - Azamnagar Road	6 F <sub>2</sub> / 06-07	12.29	10.23	March 2007
		M.R to Kurung Gayghatta Road	8 F <sub>2</sub> /06-07	15.15	13.96	March 2007
		Pot patch of Dumar - Pothia Road	16 F <sub>2</sub> /06-07	19.05	15.33	March 2007
		Pot patch of Sarsi - Kursela Road	25 F <sub>2</sub> /06-07	66.03	57.78	June 2007
4.	RCD, Samastipur	M/R to Samastipur Tajpur Road	17F <sub>2</sub> /06-07	24.86	24.08	June 2007
5.	NH I, Muzaffarpur	Periodical renewal work to NH 28	14 F <sub>2</sub> /06-07	284.16	283.13	April 2007
	<b>Total</b>			<b>634.36</b>	<b>599.84</b>	

**APPENDIX - XXXIII***(Refer : Paragraph-3.3.8.4, Page: -76)***Statement of doubtful payment due to execution and measurement on the same day**

<b>Name of Division</b>	<b>Name of work and Agreement. No./ Year</b>	<b>Expenditure (Rupee in crore)</b>	<b>Remarks</b>
RCD, Road Division, Darbhanga	Pot patch to Sakri – Bahera Road; Agr. No. 11 F <sub>2</sub> /05-06 dt. 12.04.05	0.08	Execution of GSB; SMG II; SMG III; BUSG over WBM; PMC; Earth work; Rolling and compaction on the same day (18.10.05).
- do -	Pot patch to DB4 Road; Agr. No. 13 F <sub>2</sub> /05-06 dt.21.02.05	0.06	- do – (20.5.05)
-do-	Pot patch repair in Pandasarai Bela Mabbi Road; Agr. No. 3 F <sub>2</sub> /04-05 dt.11.04.05	0.07	Execution of different layers of work viz. 50mm leveling course and 20 mm premix carpet on the same day (7.7.05)
RCD, Road Division No. I, Muzaffarpur	S/R to Muzaffarpur – old Motihari Road ; Agr. No. 20 F <sub>2</sub> /05-06 dt. 17.01.06	0.26	Execution of GSB; WBM; BUSG; SDBC on the same day (3.3.06).
-do-	Restoration work to Muzaffarpur Pusa Road; 6 F <sub>2</sub> /04-05 dt 4.12.04	0.15  0.07	(i) Execution of filling of 1.25 lakh; 0.32 lakh empty cement bag with sand and their stitching and dropping them on two breach points on the same day (9.12.04 and 14.12.04) (ii) Execution of earth work without approval of longitudinal and transverse sectional measurement before their execution on same day (9.12.04)
RCD, Road Division, Motihari	Repair to MTG Road; Agr. No. 16F <sub>2</sub> /06-07 dt. 15.12.06	0.21	Execution of BSG over WBM; Tack coat; SDBC; PMC on same day (31.3.07).
RC Division, Samastipur	S/R to Vidyapati Kakaghatti Road; Agr.No. 11 F <sub>2</sub> /05-06	0.22	Lifting of 20.124 MT bitumen from Barauni – 50 km from work site- its utilisation in work, measurement of executed work, preparation and payment of bill on the same day (14.03.06).
<b>Total</b>		<b>1.12</b>	

**APPENDIX - XXXIV**

(Refer : Paragraph-3.3.8.4, Page: -76)

**Statement of doubtful payment due to repeated repair on the same stretch, doubtful entry in MB and execution of bituminous work without proof of procurement of bitumen**

Name of Division	Name of work and Agr. No./ Year	Expenditure (Rupees in crore)	Remarks
RCD Road Division, Darbhanga	Repair works in Pandasarai Bela Mabbi Road; Agr. No. 46 F <sub>2</sub> /04-05; 3 F <sub>2</sub> /05-06; 24 F <sub>2</sub> /05-06; 75 F <sub>2</sub> /05-06; 76 F <sub>2</sub> /05-06; 77 F <sub>2</sub> /05-06 and 34 F <sub>2</sub> /06-07	0.59	Repeated repair work in the same stretches within 5 to 11 months (August 2005 to March 2007)
NH Division I, Muzaffarpur	P/R to NH 28, km 580 to 583, 585 to 595, 604 (P) to 608 Agr.No. 14 F <sub>2</sub> /06-07 dt. 8.12.06	0.20  0.06	(i) Cleaning; rolling and compaction; Tack coat; and BM work in 1300 meter in different stretches of 13 km. (ii) Change in original measurement of tack coat work from 14000 sq.m. to 3990 sq.m. and SDBC work from 350 sq.m. to 99.75 sq.m. without mentioning any reason in measurement book for reduction of measured quantity of work.
-do-	Improvement of riding quality work (km 569, 573 to 581) and strengthening work (km 521 to 523) in NH 28; Agr.No. 6 F <sub>2</sub> /05-06 and 6 F <sub>2</sub> /06-07	0.11	Execution in excess of contracted quantity (Tack coat-1884.07 sq.m., 3468.51 sq.m.; Bituminous macadam 131.25 cu.m., 147.20 cu.m.) without proof in support of procurement of bitumen for excess work.
NH Division I, Muzaffarpur	Minor repair work in NH 28; km 488 to 519 1nd 521 to 533; Agr.No. 19 F <sub>2</sub> /02-03; 2 F <sub>2</sub> /03-04; 16 F <sub>2</sub> /03-04; 19F <sub>2</sub> /03-04; 20 F <sub>2</sub> /03-04; 21 F <sub>2</sub> /03-04; 31 F <sub>2</sub> /03-04; 33F <sub>2</sub> /04-05; 13 F <sub>2</sub> /05-06; and 14 F <sub>2</sub> /05-06	1.96	Repeated repair works during January 2004 to 2006.
<b>Total</b>		<b>2.92</b>	



**APPENDIX- XXXV***(Refer : Paragraph-3.3.8.7, Page: -78)***Statement regarding non-recovery of penalty on account of time extension***(Rs. in lakh)*

Name of Division	Name of Work	Agreement No.	Estimated cost	Penalty to be recovered from the contractor due to failure to complete work within scheduled time
Road Division, Madhubani	RBP Road & Jhanjharpur – Madhepur Road	37 F <sub>2</sub> / 04 - 05	61.70	6.17
Road Division, Ramnagar	S/R to Lauria – Ramnagar Road	8 F <sub>2</sub> / 04 - 05	21.49	2.15
- do -		24 F <sub>2</sub> / 04 - 05	40.00	4.00
- do -		25 F <sub>2</sub> / 04 - 05	34.27	3.43
Road Division, Kishanganj	KTTG Road	28 F <sub>2</sub> / 04 - 05	97.49	9.75
-do-	W/ S K. D. Road	51 F <sub>2</sub> / 04 - 05	68.14	6.81
-do-	Construction of S.P. Bridge of B.R.B. Road	31 F <sub>2</sub> / 04 - 05	28.64	2.86
-do-	Construction of approach road of S.P. Bridge in km 17 of Day Market Poua Khali Road	20 F <sub>2</sub> / 05 - 06	32.44	3.24
Road Division, Darbhanga	Construction of S.P. Bridge in km 6 of Bahera-Baheri Road	9 F <sub>2</sub> / 05 - 06	46.75	4.67
NH I Division, Muzaffarpur	Pot patch work in NH 28 – km 597 to 608	3 F <sub>2</sub> / 06 - 07	13.53	1.35
- do -	Periodical renewal to NH – 28 – km 582 to 595, 604 (P) to 608	14 F <sub>2</sub> / 06 - 07	274.55	27.46
Road Division, Motihari	S/ R to Chakia – Mathurapur Road km	9 F <sub>2</sub> / 06 - 07	46.51	4.65
- do -	S/ R to MTG Road	16 F <sub>2</sub> / 06 - 07	46.77	4.68
Road Division, Katihar	P.C.C. in Bastaul Jhaua – Sonauli Road in km 10 (P) and 11 (P)	14 F <sub>2</sub> / 06 - 07	33.22	3.32
- do -	S/ R to Sapni PWD Road to Hassanganj Road in km 5(P) to 7	31 F <sub>2</sub> / 06 - 07	63.90	6.39
Road Division, Samastipur	Repair to Samastipur – Tajpur Road – km 3 to 12	17 F <sub>2</sub> / 06 - 07	24.86	2.49
- do -	S/ R to P.R.H.D. Road – km 1 to 3 (P)	6 F <sub>2</sub> / 06 - 07	28.70	2.87
- do -	S/ R to Sarai Ranjan – Kakarghatti Road – km 2 (P) to 6	16 F <sub>2</sub> / 06 - 07	76.10	7.61
<b>Total</b>			<b>1039.06</b>	<b>103.90</b>

**APPENDIX - XXXVI**

(Refer : Paragraph-3.3.8.8, Page: -78)

**Statement regarding wasteful expenditure due to incomplete items of work**

(Rs in lakh)

Sl. No.	Name of work	Agreement no./ year	Estimated cost	Incomplete items of work	Estimated quantity of the work	Quantity of work not executed	Expenditure on incomplete work
1	S/R to Pahlagarh-Belrahi-Rampur-Dumaria Mohini-Jabra Paharpur-Dumaria Bijaili Link Road (in km. 2, 3, 7 to 18)	7F <sub>2</sub> /2003-04	177.46	Semi Dense Bituminous Concrete, Built Up Spray Grouting	1073.48 m <sup>3</sup> 42939.11 m <sup>2</sup>	605.14m3 37251.45m2	137.33
2	Special repair (S/R) to Mahthaur-Goraul-Chakka-Alinagar-Jamalpur Road (in km 6 to 8(P))	63F <sub>2</sub> /2004-05	99.60	Stone Metal Gr.II and III consolidation, tack coat, bituminous macadam	493.88 m <sup>3</sup> 493.88 m <sup>3</sup> 6585 m <sup>2</sup> 329.25 m <sup>3</sup>	413m3 181.41m3 2418.75m2 120.93m3	72.83
3	S/R of road crust of Mahthaur-Goraul-Alinagar-Jamalpur Road (in km. 8 (P) and 9 (P))	106F <sup>2</sup> /2004-05	37.79	Bituminous Macadam, tack coat and SDBC above SMG-III	168.75 m <sup>3</sup> 3375.0 m <sup>2</sup> 84.37 m <sup>3</sup>	NIL NIL NIL	21.25
4	Pandasarai-Bela-Mabbi road (in km 1(P) to 6(P), VIP road (in km 4)	3 to 4F <sub>2</sub> /2005-06	34.48	50 mm leveling course, 20 mm Pre Mix Carpet, Earth Work, Rolling and compaction	3836.89 m <sup>3</sup> 5755.33 m <sup>3</sup> 696.70 m <sup>3</sup> 696.70 m <sup>3</sup>	2487.35m3 3508.8m3 NIL NIL	26.66
5	Special repair and renewal work of Saraiya – Jaitpur – Motipur Road (in km 1, 17, 18, 22, 26 (P) and 27 (P)) was rescinded in April 2006 by the order of Commissioner and Secretary, RCD	22F <sub>2</sub> /2005 – 06	47.68	Work was rescinded by the order of Commissioner-cum-Secretary, RCD (April '06)			23.63
	<b>Total</b>						<b>281.70</b>

**APPENDIX- XXXVII***(Refer : Paragraph-3.3.9.2, Page:-79)***Statement regarding payment made without quality test***(Rs in lakh)*

<b>Name of work</b>	<b>Agreement number/ year</b>	<b>Expenditure</b>
Strengthening of LST Road (in km 0 to 12.7)	29F <sub>2</sub> / 2001-02	112.55
Special repair and surface renewal of Lauriya-Ramnagar-Thori Road (in km. 26 (P), 27 (P), 28 (P), 29 (P), 30 (P), 32 (P) to 34)	2F <sub>2</sub> /2004-05 5F <sub>2</sub> /2004-05	41.15
Widening and strengthening work of Kishanganj-Dinajpur Road (in km 0 to 3.2)	51F <sub>2</sub> / 2005-06	35.09
Restoration of traffic work to NH 28 (in km 527 (P) to 533 (P))	15F <sub>2</sub> / 2005-06	7.71
Special renewal and surface renewal work in different km. of Lauriya-Ramnagar Road	8F <sub>2</sub> , 24F <sub>2</sub> , 25F <sub>2</sub> / 2006-07	95.48
Improvement to Raghunathpur-Balrampur road (in km 1 to 5)	19F <sub>2</sub> /2006-07	76.48
Periodical renewal work to NH 28 (in km 582, 583, 585 to 595 and 604 (P) to 606 (P))	14F <sub>2</sub> / 2006-07	283.82
Pot patch work in NH 28 (in km 597 to 608)	3F <sub>2</sub> /2006-07	0.00
<b>Total</b>		<b>652.28</b>

**APPENDIX - XXXVIII**

(Refer: Paragraph 3.4.7.2, Page-86)

**Statement of misutilisation of SGRY/ NFFWP /NREGS funds**

Sl. No.	Name of District	Year	Scheme	Sub-head	Amount (Rs. in lakh)	Purpose of Expenditure
1	Nalanda	2006-07	NREGS	NREGS Fund	6.50	Payment of Tent house, Hilsa Indira Awas, Social Security, Pension, Lok Sabha Election, Tent House, Videography
					3.60	
					0.51	
2	Gaya	2002-03 2003-04	SGRY	Contingencies	10.99	Purchase of Vehicle, Salary Payment
		2006-07	NREGS	Contingencies	0.34	Office expenses, Repair of vehicle and contingency.
		2003-04	SGRY	SGRY Fund	10.59	Telephone, fuel, Audit fee and Printing of Stationery
2	Gaya	2002-2006	SGRY	SGRY Fund	12.87	Installation of Hand pump (Panchayat Sohepur), Baragandhar, Sadipur, Bhore, Kaiya, Bhadeja in Manpur Block) Naradpur, Bajora in Dobhi Block Nawan in Both Gaya Block.
		2004-05	SGRY	SGRY Contingency.	6.58	Retiring benefit of staff, Purchase of Ambassador Car, Generator, Repair of Quarter & office. (Zila Parishad)
					4.88	
					0.28	
1.40						
2006-07	NREGS	NREGS	4.06	Installation of Hand pump, (Panchyat Sohepur, Baragandhar, Bhore, Nanauk		
3	Madhubani	2005-06	SGRY	SGRY Fund	3.20	Payment of salary of District Board's staff.
4	Muzaffarpur	2004-05	SGRY	SGRY Fund	0.95	Purchase of Generator for residential office of Chairman Z.P.
		2005-06	NFFWP	Contingencies	2.10	Purchase of Godrej Table, Chair, Almirah etc.
		2004-05 2005-06	SGRY	SGRY Fund	0.32	Payment of Daily Wages staff.

Sl. No.	Name of District	Year	Scheme	Sub-head	Amount (Rs. in lakh)	Purpose of Expenditure
		2004-05	SGRY	SGRY	0.70	Hand pump Installation
5	Munger		NFFWP	Contingencies	9.69	Purchase of Car for D.M,
			NREGA	Contingencies	0.16	TA of DDC & Purchase of Cell Phone
6	Supaul	Nov.2003 to March 2006	SGRY	Contingencies	3.71	TA of Shri B.K.Das Chairman, District Board.
		July 2006 to Feb 2007	SGRY	Contingencies	1.05	Smt. Anju Devi Chairman D.Board.
7	Samastipur	2006-07	NREGA	Contingencies	1.65	Audit Fee
					0.16	Daily wages staff.
<b>Total</b>					<b>99.70</b>	

**APPENDIX - XXXIX**

(Refer: Paragraph 3.4.7.2, Page-87)

**Statement of transfer of funds to other offices**

Sl. No.	Name of District	Year	Scheme	Sub-head	Amount transferred	To whom and For what purpose
1	Muzaffarpur (DRDA)	2004-05 2005-06	NFFWP	Contingencies	12.59 lakh 10.00 lakh	NDC, Zila Nazarat Muzaffarpur, NDC, S.D.Os EAST & WEST, C.Os (Aurai, Katra, Kanti, Muraul, Gaigahat, Bandra, Bochahan, Sahebganj, Motipur, Paroo, Saraiya, Kurhni, Minapur, Mushahari, Sakra) of District
2	Samastipur (DRDA)	2006-07	NREGA		1.00 lakh	DM Darbhanga for Mithila Mahotsaw
3	Darbhanga	2004-05	NFFWP	Contingencies	0.50 lakh 12.50 lakh 1.20 lakh 2.00 lakh	Commissioner Darbhanga Divn., DM Darbhanga, SDOs (Sadar, Benipur and Biraul), BDOs (Manigachhi, Benipur, Biraul, Alinagar, K Asthan East, Baheri, Ghanshyampur, K Asthan, Gaura bauram, Jalley
4.	Munger	2006-07	NREGA	Contingencies	0.65 lakh 3.00 lakh 4.00 lakh	Commissioner Munger Divn., DM Munger, SDOs (Sadar, Kharagpur & Tarapur)
<b>Total</b>					<b>47.44 lakh</b>	

**APPENDIX - XL***(Refer: Paragraph 3.4.9.4; Page-90)**Excess reporting of job cards*

Sl. No.	Name of District	Name of Block	Name of GPs	Job cards issued as per BDO	Job cards found issued in test check	Difference	Remarks
1.	Supaul	Chattapur	Rampur	1550	200	1350	Report forwarded to DPC on 5.3.07. Test check was done in July 2007. Reported figures were more than actuals.
			Dahariya	740	165	575	
			Dhibaha	405	320	85	
			Madhopur	600	338	262	
2.	Supaul	Pratapganj	Bhawanipur	1500	1217	283	
3.	Darbhanga	Bahadurpur	Wazitpur	1200	924	276	
			Jalwar	400	200	200	
4.	Muzaffarpur	Sakra	Rampur Krishna	565	422	143	
			Rupanpatti Mathurapur	912	795	117	
			Dehuri Ishak	464	282	182	
			Keshawpur	494	467	27	
			Sarmastpur	464	350	114	
			<b>Total</b>	<b>9294</b>	<b>5680</b>	<b>3614</b>	

## APPENDIX - XLI

(Refer: Paragraph 3.4.10.2; Page-92)

### Non accountal of foodgrains

(In Quintal)

Name of Scheme	Name of District	Name of Agency	Foodgrain lifted from FCI/SFC	Actual position of Foodgrain	Differences (Non accountal)
SGRY	1. Nalanda	ZP, Nalanda	3,050.89	-	3,050.89
		BDO, Chandi	10,524.13	7,605.52	2,918.61
		BDO, Noorsarai	10,403.00	7,279.36	3,123.64
	2. Gaya	BDO, Chandi	7,499.51	5,766.40	1,733.11
		Spl. Divn.no-I, Gaya	12,003.00	2,084.81	9,918.19
		BDO, Bibhutipur	7,793.42	1,832.86	5,960.56
		<b>Total</b>	<b>51,273.95</b>	<b>24,568.95</b>	<b>26,705.00</b>
NFFWP	4. Munger	SFC, Munger	1,61,675.33	1,53,544.00	8,131.33
		BDO, Jamalpur, Dharhara, Bariyarpur, Kharagpur, Tarapur	19,660.53	17,734.18	1,926.35
	5. Samastipur	BDO, Bhibhutipur	14,751.70	5,508.52	9,243.18
		BDO, Mohanpur	2,882.48	233.92	2,648.56
	6. Katihar	BDO, Kadwa	15,900.00	13,900.00	2,000.00
		7. Gaya	BDO, Amas	6,951.31	5,637.01
	BDO, Guraru		3,353.69	3,108.69	245.00
	BDO, Bankebazar		11,005.00	10,311.75	693.25
	BDO, Dumaria		7,737.04	7,654.36	82.68
	BDO, Sherghati		3,532.00	3,527.00	05.00
	8. Muzaffarpur	BDO, Konch	12,623.00	12,258.08	364.92
		ZP, Muzaffarpur	210.17	124.72	85.45
			<b>Total</b>	<b>2,60,282.25</b>	<b>2,33,542.23</b>
		<b>Grand Total</b>	<b>3,11,556.20</b>	<b>2,58,111.18</b>	<b>53,445.02</b>

Cost: 5345 M.T. @ Rs 13,200 per M.T. = Rs. 7.06 Crore



## APPENDIX - XLII

(Refer: Paragraph 3.4.10.6; Page-95)

*List of outstanding advance under SGRY and NFFWP schemes in test checked districts.*

### SGRY

Sl. No.	Name of District	Name of Executing Agency	No. of persons taken advance	Amount of outstanding advance (Rs in Lakh)	Penal Interest (Rs in Lakh)
1.	Darbhanga	Special Division Darbhanga	17	410.24	85.66 (2 to 4 yrs)
2.	Gaya	Spl. Division No. 1, Gaya	8 (JEs)	183.00	38.43 (2 yrs)
		B.D.O Guraru	17	4.22	1.39 (2 to 5 yrs)
3.	Katihar	Zila Prishad, Katihar	11	42.45	10.17 (1 to 5 yrs)
		N.R.E.P Katihar	03	2.15	1.00 (4 yrs)
4.	Madhubani	Spl. Divison Rahika	12	68.51	31.80 (4 yrs)
		Spl. Divn. Madhubani	13	136.84	45.29 (3 yrs)
5.	Muzaffarpur	Zila Parishad Muzaffarpur	08	128.35	39.60 (3 yrs)
6.	Nalanda	DRDA	07	24.62	11.43 (4 yrs)
7.	Samastipur	B.D.O Mohanpur	13	11.31	4.72 (2 to 5 yrs)
8.	Supaul	Spl. Division Supaul	06	520.44	241.53 (4 yrs)
		Zila Parishad Supaul	06	618.22	286.92 (4 yrs)
	<b>Total</b>		<b>121</b>	<b>2150.35</b>	<b>797.94</b>

### NFFWP

Sl. No.	Name of District	Name of Executing Agency	No. of persons taken advance	Amount of outstanding advance	Penal Interest
1.	Darbhanga	Spl. Division Darbhanga	17	1541.55	191.70 (2 to 3 yrs)
2.	Gaya	B.D.O. Bodhagaya	05	7.60	Nil
		B.D.O. Khizarsarai	10	2.93	0.29 (1 yr)
3.	Katihar	Spl. Division Katihar	06	97.77	20.53 (2 yrs)
		N.R.E.P Katihar	23	179.40	37.67 (2 yrs)
4.	Madhubani	B.D.O Benipatti	13	25.77	2.57 (3 yrs)
5.	Supaul	Spl. Division Supaul	37	95.00	9.50 (1 yr)
		Zila Parishad Supaul	04	202.00	21.11 (1 yr)
	<b>Total</b>		<b>115</b>	<b>2152.02</b>	<b>283.37</b>
	<b>Grand Total</b>		<b>236</b>	<b>4302.37</b>	<b>1081.31</b>

**APPENDIX - XLIII**

(Refer: Paragraph 3.4.11, Page-96)

**Statement of loss due to non-sale of empty gunny bags by the departmental authorities.**

Sl. No.	Name of District	Name of Scheme	Year	Total Distributed Foodgrain in Quintal	Total no. of Bags @ 2 bags in 1 Quintal	Value of Empty Bags @ Rs 6 per Bag (Rs in lakh)
1	Nalanda	SGRY	<u>2002-03</u> 2005-06	3,66,800.60	7,33,601	44,01,606 or <b>44.02</b>
2	Madhubani	SGRY	<u>2002-03</u> 2005-06	2,51,480.00	5,88,688	35,32,128 or <b>35.32</b>
		NFFWP	2004-05	42,864.00		
3	Muzaffarpur	SGRY	<u>2004-05</u> 2005-06	5,10,326.00	10,20,652	61,23,912
		NFFWP	<u>2004-05</u> 2005-06	1,67,640.00	3,35,280	<u>20,11,680</u> 81,35,592 or <b>81.36</b>
4	Munger	SGRY	2002-03	1,535.30		
		SGRY	2003-04	94,360.00		
		SGRY	2005-06	57,694.46	5,27,032	31,62,186 or <b>31.62</b>
		NFFWP	2005-06	35,320.30		
		NFFWP	2006-07	74,606.00		
5	Katihar	SGRY	<u>2001-02</u> 2005-06	3,21,566.12	9,33,358	56,00,148 or <b>56.00</b>
		NFFWP	<u>2004-05</u> 2005-06	1,45,112.96		
6	Samastipur	SGRY	<u>2001-02</u> 2005-06	3,15,871.24	10,14,476	60,86,856 or <b>60.87</b>
		NFFWP	<u>2004-05</u> 2005-06	1,91,366.93		
7	Darbhangha	SGRY	<u>2001-02</u> 2005-06	3,97,024.00	9,86,048	59,16,288 or <b>59.16</b>
		NFFWP	<u>2004-05</u> 2005-06	96,000.00		
8	Gaya	SGRY	2004-05	2,272	4,544	<b>0.27</b>
9	Supaul	SGRY	<u>2003-04</u> 2004-05	56,069.00	1,35,962	<b>8.16</b>
		NFFWP	2004-05	11,912.00		
	<b>Total</b>			<b>31,39,820.91</b>	<b>62,79,641</b>	<b>376.78</b>

## APPENDIX - XLIV

(Refer: Paragraph 3.4.16, Page-98)

### Persistent irregularities pointed out in Audit Report (Civil) for the year ended 31 March 2001

Sl. No.	Heading	Gist of para	PAC recommendation/action proposed by the Government	Current status 2002-07
1.	<b>Unutilised funds.</b>	During 1992-99, total unutilised funds under JRY, MWS and EAS was 8, 15 and 4 per cent respectively.	The Govt. memorandum has not been submitted during PAC discussion. The PAC recommended that in absence of Govt. memorandum, the objection raised in review is correct and after taking appropriate action against the guilty officials, report would be sent to PAC in three months.	Unutilised funds ranged between 16 and 71 per cent under SGRY and NFFWP during 2002-07 as against the limit of 15 per cent.
2.	<b>Diversion of fund.</b>	Nine DRDAs diverted Rs 10.28 crore of JRY, EAS and MWS on other works of these Rs 9.34 crore remained unrecouped causing loss of interest of Rs 95.47 lakh till March 1999.		Two DRDAs, 2 BDOs and one ZP diverted Rs 2.05 crore of SGRY and NREGS fund on other works. The whole funds unrecouped as of August 2007 causing loss of interest of Rs 0.41 crore till August 2007.
3.	<b>Unauthorised Transfer of fund</b>	Nine DRDAs transferred to other offices Rs 1.28 crore of JRY and EAS fund to meet their contingent Expenditure.		Four DRDAs unauthorisedly transferred Rs 47.44 lakh of NFFWP and NREGS fund to other offices.
4.	<b>Misutilization of fund.</b>	Ten DRDAs misutilised Rs 1.54 crore of JRY and EAS fund.		Seven DRDAs misutilized Rs 1.00 crore of SGRY, NFFWP and NREGS fund.
5.	<b>Loss of Interest by keeping the fund in currant A/c.</b>	10 BDOs and one DFO operated current A/c for JRY and EAS fund resulting in loss of interest of Rs 109.22 lakh as of March '99.		One BDO, one ZP and one Spl. Division operated current A/c for SGRY and NFFWP fund resulting loss of interest of Rs 0.17 crore as on March '07.
6.	<b>Non-credit of Interest in Cash Book.</b>	One DRDA and one BDO did not credit interest of Rs 138.75 lakh in cash book earned during 1992-98 under JRY and EAS.		Interest amounting to Rs 4.07 lakh earned during 9/05 to 2/07 under SGRY and NREGS not taken in Cash Book of 3 Blocks
7.	<b>Works executed without inclusion in AAP.</b>	Two DRDAs advanced Rs 72.51 lakh for work which was not included in AAP under EAS and JRY.		Two ZPs, one BDO and one Spl. Division executed 293 works under SGRY and NREGS valued Rs 9.41 crore without including in AAP

Sl. No.	Heading	Gist of para	PAC recommendation/action proposed by the Government	Current status 2002-07
8.	<b>Non-reimbursement of Sales Tax and Marketing fees.</b>	Two DRDAs did not initiate action as of May 1999 to obtain reimbursement of Sales Tax and Bazar Samittee tax of Rs 20.37 lakh paid during 1992-97.		Rs 24.87 crore was paid towards Sales tax and marketing fees in 8 DRDAs during 2002-06.
9.	<b>Fictitious reports on generation of employment</b>	The achievements of generation of employment under JRY as indicated by the State in their reports sent to GOI during 1989-99 were not based on actual MR payments. Division of wage component by units of daily minimum wage would work out generation of employment as 6296.97 lakh mandays while the achievement shown by the State was 8524.31 lakh mandays during 1989-99.		Generation of mandays under NREGS during 2006-07 in nine district and expenditure there against was not based on actual calculation. Division of expenditure on unskilled labour by units of daily minimum wage would work out generation of employment as 311.65 lakh mandays while the achievements shown by the State was 318.18 lakh mandays.
10.	<b>Women employment were less than 30 per cent</b>	Women beneficiary were 16 to 28 per cent only during 1989-99 under JRY.		Employment to women ranged between 17 to 28 percent during 2002-07 under SGRY, NFFWP and NREGS.
11.	<b>Inventory of assets/Asset register not maintained</b>	The inventory of asset was not maintained at the State, District, Block and Panchayat levels		Asset register was not maintained at the State, District, Block and Gram Panchayat level.
12.	<b>Wasteful expenditure on abandoned work.</b>	In six districts a large no. of work (349) taken up under JRY and EAS involving expenditure of Rs 1.77 crore was abandoned.		Wasteful expenditure of Rs 8.93 crore was incurred on 600 works under SGRY and NFFWP was abandoned in 5 districts during 2002-06.
13.	<b>Huge expenditure on incomplete work.</b>	In six districts 651 works were taken up under JRY and EAS during 1992-97 remained incomplete as of June 1999 after incurring expenditure of Rs 778.39 lakh.		2918 work taken up during 2002-06 remained incomplete in nine districts after incurring expenditure of Rs 53.15 crore as of August 2007.
14.	<b>Payment on fake and fictitious Muster Roll.</b>	In 907 Muster Rolls for payment of Rs 80.32 lakh relating to the year 1993-99 of 19 blocks of 5 districts revealed that payment of wages was fictitious on fake muster rolls under JRY and EAS.		In respect of 88 works under SGRY, NFFWP and NREGS in nine districts Rs 19.81 lakh was paid as wages to the fake labourers on muster rolls during 2003-06.

Sl. No.	Heading	Gist of para	PAC recommendation/action proposed by the Government	Current status 2002-07
15.	<b>Payment of wages at lower rate.</b>	In five blocks payment of wages for Rs 5.91 lakh was made during 1996-99 at the rates lower than minimum wage rates prescribed by the State from time to time against admissible payment of Rs 7.59 lakh.		40 muster rolls in 3 districts disclosed that payment of Rs 26.30 lakh was made for 38769 mandays under SGRY, NFFWP and NREGS during 2006-07 against admissible payment of Rs 29.08 lakh.
16.	<b>High priority work neglected.</b>	The norm of priority was not followed in sanction of works during 1993-99. According to prioritised earmarking of funds under EAS rural link roads were to be constructed under the scheme. On the contrary entire expenditure was incurred on improvement, repair and maintenance of existing rural roads.		Under NREGS scheme on rural connectivity has been emphasised violating the norms of guidelines in which water conservation scheme should be given priority.

**APPENDIX - XLV**

*(Refer: Paragraph 3.5.15, Page-108)*

***Persistent irregularities pointed out in Audit Report (Civil) for the year ended 31 March 2001***

Sl. No.	Heading	Gist of Para	PAC recommendation/ action proposed by Govt.	Current status 2002-07
1	Programme achievement	5100 NC & 16000 PC habitation as on April 97 in the State.	No action was taken on the Audit Report. The matter was not discussed by the Public Account Committee as of Oct-2007 because the matter related to the pre bifurcated Bihar State.	18486 NC and 36850 PC habitation as on March 2007.
		Implementation of the scheme lacked planning		No annual action plan prepared by the department during 2002-07.
2.	Financial outlay & expenditure	GOI released only 12 per cent of its total allocation out of which 42 per cent could not be utilized.		GOI released 73 per cent of its total allocation out of which 21 per cent could not be utilized.
3.	Physical progress	Shortfall in achievement of sinking of HP ranged from 4 per cent to 54 per cent during 1997-2001.		Shortfall in achievement of sinking of HP was 43 per cent in State and 65 per cent in test checked during 2005-07.
4.	Execution of works	Test check disclosed 6 pipe water supply scheme with an expenditure of Rs 78.87 lakh remained incomplete as of March 2001.		Test check disclosed that 46 schemes with an expenditure of Rs 25.35 crore remained incomplete for a period of one to three years as of March 2007.
		Test check disclosed that 324 pipe water supply scheme were non functional for more than five years due to electrical mechanical and civil faults.		Test check disclosed that out of ten completed schemes four were non functional due to non energisation and five schemes failed to provide potable water in the absence of chlorinator.
		Irregular payment on Hand Receipts –Rs 50.07 lakh.		Irregular payment on HRs Rs 10.54 crore.

Sl. No.	Heading	Gist of Para	PAC recommendation/ action proposed by Govt.	Current status 2002-07
5.	Water testing laboratories	Out of 14 divisions, laboratory was available in one division. Water testing of chemical & bacteriological problem not available. Supply of safe drinking water free from iron content not ensured.		Out of 38 divisions laboratories were available in 14 divisions. Chemical & biological problem in water not addressed.
6.	Material management	Blockage of materials Rs 45.18 lakh due to excess purchase of material than required.		Blockage of materials Rs 15.03 crore due to non-purchase of all materials to hand pumps.
7.	Monitoring & evaluation	Ineffective monitoring mechanism. Impact of drinking water supply scheme on targeted group was not made by the department.		Lack of co-ordination among planning, monitoring, purchase, budgeting and implementation unit of the department.