

APPENDIX- I

(Refer : Paragraph – 1.3 ; Page 3)

SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF BIHAR

(Rupees in crore)

As on 31 March 2003	Liabilities		As on 31 March 2004
12471.62		Internal Debt	16298.48
	7083.31	Market Loans bearing interest	8901.09
	2.15	Market Loans not bearing interest	4.34
	13.78	Loans from LIC	13.67
	5372.38	Loans from other Institutions, etc.	7379.38
930.28		Ways and Means Advances	747.99
		Shortfall in Deposit with Reserve Bank	
11665.58		Loans and Advances from Central Government	10105.59
	529.29	Pre 1984-85 Loans	469.61
	2926.21	Non-plan Loans	936.15
	8140.85	Loans for State Plan Schemes	8631.38
	11.43	Loans for Central Plan Schemes	10.57
	14.74	Loans for Centrally Sponsored Plan Schemes	14.92
	42.96	Ways & Means Adv.	42.96
350.00		Contingency Fund	350.00
7879.24		Small Savings, Provident Funds, etc.	7997.21
2773.10		Deposits	2592.07
459.88		Reserve Funds	459.88
-		Remittance Balances	-
-		Suspense and Miscellaneous Balances	-
36529.70	Total		38551.22
As on 31 March 2003	Assets		As on 31 March 2004
14330.98		Gross Capital Outlay	15880.15
	694.34	Investments in shares of Companies, Corporations, etc.	700.01
	13636.64	Other Capital Outlay	15180.14
8205.21		Loans and Advances	10763.68
	6138.58	Loans for Power Projects	8630.26
	1993.98	Other Development Loans	2066.59
	72.65	Loans to Government Servants, etc.	66.83
94.03		Advances	145.84
1662.61		Remittance Balances	1649.15
864.13		Suspense and Miscellaneous Balances	-888.37
1023.14		Cash	395.91
		Cash in Treasuries and Local Remittances	
	75.26	Departmental Balances	91.70
	0.18	Permanent Cash Imprest	0.18
	947.70	Cash Balance Investment and other Reserve Fund Investment	304.03
		Deposits with Reserve Bank	
10349.60		Deficit on Government Accounts	10604.86
	1286.71	(i) Revenue Deficit of the Current Year	255.26
	9062.89	Accumulated deficit up to preceding year Miscellaneous Government Account	10349.60
36529.70	Total		38551.22

APPENDIX- II

(Refer : Paragraph – 1.4 ; Page 4)

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR 2003-04

(Rupees in crore)

Receipts			Disbursements				
2002-03		2003-2004	2002-2003		Non-Plan	Plan	2003-04
	Section A : Revenue		Total				
10968.42	I. Revenue Receipts	12455.56	12255.13	I. Revenue Expenditure	11627.29	1083.54	12710.83
2761.05	Tax Revenue	2889.69	6574.14	General Services	7151.13	24.33	7175.46
260.82	Non Tax revenue	320.38	3915.71	Social Services	3367.15	666.28	4033.43
6549.23	State's share of Union Taxes and Duties	7627.87	2703.51	Education, Sports, Art and Culture	2615.42	206.34	2821.76
290.32	Non-Plan Grants	1617.62	553.30	Health and Family Welfare	331.11	203.14	534.25
670.05	Grants for State Plan Schemes		219.11	Water Supply, Sanitation, Housing and Urban Development	161.04	39.45	200.49
436.95	Grants for Central Plan and Centrally Sponsored Plan Schemes		10.80	Information and Broadcasting	11.07	0.04	11.11
			83.29	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	65.01	16.72	81.73
			72.36	Labour and Labour Welfare	31.67	51.95	83.62
			265.46	Social Welfare and Nutrition	142.37	148.64	291.01
			7.81	Others	9.46	--	9.46
			1763.46	Economic Services	1105.25	392.93	1498.18
			249.29	Agriculture and allied activities	211.29	37.37	248.66
			789.23	Rural Development	334.55	289.68	624.23
			356.74	Irrigation and Flood Control	283.92	35.17	319.09
			36.6	Energy	--	1.15	1.15
			64.82	Industry and Minerals	19.63	11.87	31.50
			194.08	Transport	203.90	0.71	204.61
				Science, Technology and Environment	--	--	-
			72.64	General Economic Services	51.96	16.98	68.94
			1.82	Grants-in-aid and Contributions	3.76	--	3.76
1286.71	II. Revenue Deficit carried over to Section B	255.27*					
12255.13	Total Section A	12710.83	12255.13				12710.83
	Section B – Others						
- 344.35	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment	92.85	969.74	II. Capital Outlay	56.30	1492.87	1549.17
			80.92	General Services	21.60	0.63	22.23
			142.12	Social Services	34.70	128.74	163.44
			46.69	Education, Sports, Art and Culture	--	54.16	54.16
			18.34	Health and Family Welfare	--	4.78	4.78
			75.02	Water Supply, Sanitation, Housing and Urban Development	34.70	41.04	75.74
			2.07	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	28.76	28.76
				Social Welfare and Nutrition	--	--	-
				Others	--	--	-
			746.70	Economic Services			1363.50
			5.67	Agriculture and allied activities	--	5.67	5.67
			337.32	Rural Development	--	470.74	470.74
			309.88	Irrigation and Flood Control	--	521.36	521.36
			-	Energy	--	300.40	300.40
			2.86	Industry and Minerals	--	1.80	1.80
			90.97	Transport	--	61.53	61.53
				General Economic Services	--	2.00	2.00

* increased due to rounding

Receipts				Disbursements			
2002-03			2003-04	2002-03			2003-04
15.58	IV. Recoveries of Loans and Advances		10.45	747.19	III. Loans and Advances Disbursed		2568.92
	From Power Projects	-			For Power Projects	2491.69	
8.70	From Government Servants	7.77			To Government Servants	1.94	
6.88	From others	2.68			To others	75.30	
				1286.71	IV. Revenue Deficit brought down		255.27
4189.80	V. Public Debt Receipts		5068.51	1526.35	V. Repayment of Public Debt		2801.64
2934.64	Internal Debt other than Ways and Means Advances and Overdraft	4248.80			Internal Debt other than Ways and Means Advances and Overdraft	421.94	
	Net transaction under Ways and Means Advances and Overdraft				Net transaction under Ways and Means Advances and Overdraft	-	
1255.16	Loans and Advances from Central Government	819.71			Repayment of Loans and Advances to Central Government	2379.70	
5584.15	VI. Public Accounts Receipts		7440.06	4822.34	VI. Public Account Disbursements		5788.95
963.20	Small Savings, Provident Fund, etc.	986.74			Small Savings, Provident Fund, etc.	868.76	
144.13	Reserve Funds	-			Reserve Funds	-	
3026.90	Deposits and Advances	3153.80			Deposits and Advances	3386.63	
333.26	Suspense and Miscellaneous	2079.64			Suspense and Miscellaneous	327.14	
1116.66	Remittances	1219.88			Remittances	1206.42	
				92.85	VII. Cash Balance at end		-352.08
					Cash in Treasuries and Local Remittances		
					Deposits with Reserve Bank	-747.99	
					Departmental Cash Balance including Permanent Advances, etc.	91.88	
					Cash Balance Investment	304.03	
5584.15	Total - Section B		12611.87		Total		12611.87

APPENDIX-III

(Refer : Paragraph – 1.4 ; Page 4)

SOURCES AND APPLICATION OF FUNDS

(Rupees in crore)

2002-2003	Sources		2003-2004
10968.42		Revenue Receipts	12455.56
15.58		Recoveries of Loans and Advances	10.45
2663.45		Increase in Public debt	2266.87
761.81		Net Receipts from Public Account -	1651.11
	195.07	Increase in Small Savings, Provident Funds, etc.	117.98
	494.87	Increase in Deposits and Advances	- 232.83
	12.35	Increase in Reserve funds	-
	101.81	Net effect of Suspense and Miscellaneous transactions	1752.50
	- 42.29	Net effect of Remittance transactions	13.46
		Decrease in cash balance	444.93
14409.26	Total		16828.92
2002-2003	Application		2003-2004
12255.13		Revenue expenditure	12710.83
747.19		Lending for development and other purposes	2568.92
969.74		Capital expenditure	1549.17
437.20		Increase in cash balance	-
14409.26	Total		16828.92

Explanatory Notes for Statements I, II and III :

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix-I, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc. do not figure in the accounts.

Remittance, Suspense and miscellaneous balances include cheques issued but not paid, payments made on behalf of other states and other transactions pending settlement etc.

In terms of the Bihar Reorganisation Act, 2000 (No.30 of 2000) the apportionment of assets and liabilities of the composite State of Bihar immediately prior to the appointed day (15 November 2000) as also other financial adjustments has so far been made in respect of Public Debt and cash balance only.

There was a difference of Rs 37.75 crore (debit) between the figures reflected in the accounts and that intimated by the RBI under “Deposits with Reserve Bank”.

APPENDIX-IV

(Refer : Paragraph – 1.4 ; Page 4)

TIME SERIES DATA ON STATE GOVERNMENT FINANCES

(Rupees in crore)

	1999-00	2000-01	2001-02	2002-03	2003-04
Part A. Receipts					
1. Revenue Receipts	10659	11177	9839	10968	12456
(i) Tax Revenue	3085(29)	2809(25)	2319(24)	2761(25)	2890(23)
Taxes on Sales, Trade, etc.	2068(67)	1821(65)	1413(61)	1648(60)	1637(57)
State Excise	278(9)	243(9)	239(10)	242(9)	240(8)
Taxes on Vehicles	178(6)	224(8)	142(6)	178(6)	209(7)
Stamps and Registration Fees	326(11)	302(11)	304(13)	348(13)	418(14)
Land Revenue	29(1)	34(1)	34(2)	36(1)	34(1)
Other Taxes	206(7)	185(7)	187(8)	309(11)	352(13)
(ii) Non-Tax Revenue	1166(11)	712(6)	287(3)	261(2)	320(3)
(iii) State's share in Union taxes and duties	4962(46)	6576(59)	6177(63)	6549(60)	7628(61)
(iv) Grants-in-aid from Government of India	1446(14)	1080(10)	1057(11)	1397(13)	1618(13)
2. Misc. Capital Receipts	-	-	-	-	-
3. Total Revenue and Non debt capital receipt (1+2)	10659	11177	9839	10968	12456
4. Recoveries of Loans and Advances	12	11	13	16	10
5. Public Debt Receipts	3473	3528	3758	4190	5069
Internal Debt (excluding Ways & Means Advances and Overdrafts)	427	2045	2681	2935	4249
Net transactions under Ways and Means Advances and Overdraft	-	237	-	-	-
Loans and Advances from Government of India ¹	3046	1246	1077	1255	820
6. Total Receipts in the Consolidated Fund (3+4+5)	14144	14716	13619	15174	17535
7. Contingency Fund Receipts	3	-	-	-	-
8. Public Accounts receipts	31087	10462	7719	5584	7440
9. Total receipts of the State (6+7+8)	45234	25178	21329	20758	24975
Part B. Expenditure					
10. Revenue Expenditure	14362(86)	13507(89)	11159(90)	12255(88)	12711
Plan	1541(11)	839(6)	867(8)	1354(11)	1084
Non-plan	12821(89)	12668(94)	10292(92)	10901(89)	11627
General Services (including Interests payments)	6505(45)	6983(52)	6323(57)	6574(54)	7176
Economic Services	2326(16)	1713(13)	1302(12)	1763(14)	1498
Social Services	5483(38)	4809(35)	3532(31)	3916(32)	4033
Grants-in-aid and contributions	48.06	1.96	1.82	1.82	4
11. Capital Expenditure	1233	1076	742	970	1549
Plan	1233(100)	1076(100)	742(100)	970(100)	1493
Non-plan	Negligible	Neg.	Neg.	Negligible	56
General Services	11(1)	9(1)	19(2)	81(8)	22
Economic Services	1125(91)	983(91)	680(92)	747(77)	1364
Social Services	97(8)	84(8)	43(6)	142(15)	163
12. Disbursement of Loans and Advances	1072	680	534	747	2569
13. Total (10+11+12)	16667	15263	12435	13972	16829
14. Repayments of Public Debt	799	807	624	1526	2802
Internal Debt (excluding Ways and Means Advances and Overdrafts)	240	71	96	145	422
Net transactions under Ways and Means Advances and Overdraft	-	186	-	-	-
Loans and Advances from Government of India	559	550	528	1381	2380
15. Appropriation to Contingency Fund	-	-	-	-	-

¹ Includes Ways and Means Advances from GOI.

	1999-00	2000-01	2001-02	2002-03	2003-04
16. Total disbursement out of Consolidated Fund (13+14+15)	17466	16070	13059	15498	19631
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Accounts disbursements	27533	8966	8060	4822	5789
19. Total disbursement by the State (16+17+18)	44999	25036	21119	20320	25420
<i>Part C. Deficits</i>					
20. Revenue Deficit (1-10)	3703	2330	1320	1287	255
21. Fiscal Deficit (3+4-13)	5996	4075	2583	2988	4363
22. Primary Deficit (-)/surplus (+) (21-23)	3129	933	(-) 46	(-) 34	1020
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	2867	3142	2629	3022	3343
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts in brackets)	2211 (52)	1012 (29)	2629 (47)	3022 (86.91)	1357
25. Financial Assistance to local bodies etc.	705	634	1237	NA	N.A.
26. Ways and Means Advances (WMA)/Overdraft availed (days)	117	188	229	1	44
27. Interest on WMA/Overdraft	NIL	12	12	Negligible	5
28. Gross State Domestic Product (GSDP)	72083	49383	50987	56688	*59862
29. Fiscal liability (year end)	30612	28444	31883	35249	37453
30. Outstanding guarantees including interest (year end)	172				
31. Maximum amount guaranteed (year end)	NA	NA	NA	NA	N.A.
32. Number of incomplete projects	23	23	22	22	22
33. Capital blocked in incomplete projects	136	116	30	NIL	N.A.

Note: Figure in brackets represent percentage (rounded) to total of each subheading.

* Advance estimates figure provided by the Government of Bihar.

APPENDIX –V

*(Refer : Paragraph – 1.4 ; Page 5)***List of terms used in the Chapter –I and basis for their calculations**

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economics Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as per cent to Loans Advanced	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payment
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048 – Appropriation for Reduction or Avoidance of Debt

APPENDIX – VI

(Refer : Paragraph – 1.7.2; Page 14)

Utilisation certificates relating to grants-in-aid paid upto March 2004 but not received upto September 2004

Combined State of Bihar upto 14.11.2000

(Rupees in lakh)

Sl. No.	Department	Year to which Grants were paid	Utilisation due		Utilisation received		Utilisation awaited	
			Number	Amount	Number	Amount	Number	Amount
<i>Combined State of Bihar upto 14.11.2000</i>								
1.	Animal Husbandry	upto 2000-2002	511	1533.53	NIL	NIL	511	1533.53
2.	Agriculture	upto 2000-2002	167	4811.84	NIL	NIL	167	4811.84
3.	Co-operative	Upto 2000-2002	471	7149.69	NIL	NIL	471	7149.69
4.	Education	Upto 2000-2002	56	4214.91	NIL	NIL	56	4214.91
5.	Police	Upto 2000-2002	6	559.94	NIL	NIL	6	559.94
6.	Public Works	upto 2000-2002	555	512.12	NIL	NIL	555	512.12
7.	Welfare	Upto 2000-2002	1615	2909.22	NIL	NIL	1615	2909.22
8.	Medical	upto 2000-2002	778	2233.09	NIL	NIL	778	2233.09
9.	Urban Development	upto 2000-2002	6852	22915.76	NIL	NIL	6852	22915.76
10.	Industry	upto 2000-2002	2495	33639.88	NIL	NIL	2495	33639.88
11.	Other	upto 2000-2002	6684	30702.84	NIL	NIL	6684	33702.84
	Total		20190	111182.82	NIL	NIL	20190	111182.82
<i>Separated State of Bihar from 15.11.2000</i>								
1.	Animal Husbandry	2001-2002	5	187.75	NIL	NIL	5	187.75

(Rupees in lakh)

Sl. No.	Department	Year to which Grants were paid	Utilisation due		Utilisation received		Utilisation awaited	
			Number	Amount	Number	Amount	Number	Amount
		2003-04	2	71.47	NIL	NIL	2	71.47
2.	Agriculture	2003-04	2	597.05	NIL	NIL	2	597.05
3.	Education	2001-2002	30	7808.03	NIL	NIL	30	7808.03
		2002-03	21	1164.30	15	461.07	6	703.23
4.	Welfare	2001-2002	28	1135.34	NIL	NIL	28	1135.34
		2002-03	6	7736.71	6	7736.71	NIL	NIL
		2003-04	7	338.62	2	39.00	5	299.62
5.	Co-opeartive	2001-2002	6	152.25	NIL	NIL	6	152.25
		2003-04	1	75.00	NIL	NIL	1	75.00
6.	Public Works	2003-04	37	233.00	7	41.69	30	191.31
7.	Industry	2001-2002	37	980.74	NIL	NIL	37	980.74
		2002-03	19	891.83	NIL	NIL	19	891.83
		2003-04						
8.	Urban Development	2001-2002	207	1909.35	2	100.50	205	1808.85
		2002-03	18	3100.64	6	1577.93	12	1522.71
		2003-04	18	7865.68	NIL	NIL	18	7865.68
9.	Others	2001-2002	141	14088.70	NIL	NIL	141	14088.70
		2002-03	6	756.48	3	446.58	3	309.90
		2003-04	6	6212.29	3	126.55	3	6085.74
	Total	Up to 14.11.2000	20190	111182.82	-	-	20190	111182.28
		0						2
		2001-02	454	26262.16	2	100.50	452	26161.66
		2002-03	70	13649.96	30	10222.29	40	3427.67
		2003-04	73	15393.11	12	207.24	61	15185.87
	Grand Total			166488.04		10530.03		155958.01

APPENDIX-VII

*(Refer : Paragraph – 1.7.3; Page 15)***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	1994-2004	1994-95 to 1998-99	1993-94	1993-94	1993-94	
2.	Bihar Khadi and village Industries Board, Patna	1987-88 to 2002-2003	1987-88 to 2002-03	1986-87	1986-87	1986-87	
3.	Bihar State LegalService Authority, Patna	2002-03	2002-03	2001-02	2001-02	2001-02	

APPENDIX – VIII

(Refer : Paragraph - 1.8.1; Page 15)

List of incomplete irrigation projects where huge capital was blocked

Sl. No.	Name of the project/scheme	Expenditure (In Rupees)		
		Up to 2002-03	2003-04	Up to date
1	Western Kosi Canal Project	3,33,42,53,952	NIL	3,33,42,53,952
2	Eastern Kosi Project Phase II	55,99,59,036	NIL	55,99,59,036
3	Gandak Project Phase II	47,49,77,945	NIL	47,49,77,945
4	Intergrated Drainage Project	NA	NIL	NA
5	North Koel Project	3,64,84,27,186		3,64,84,27,186
6	Konar Irrigation Project	70,64,21,627	NIL	70,64,21,627
7	Auranga Reservoir Project	36,52,74,217	NIL	36,52,74,217
8	Kadwan Reservoir	30,40,000	NIL	30,40,000
9	Durgawati Reservoir	52,05,61,397	NIL	52,05,61,397
10	Sone Canal Modernisation Project	74,68,36,314	NIL	74,68,36,314
11	National Water Management Project	NA	NIL	NA
	Total (A)	10,35,97,51,674	NIL	10,35,97,51,674
1	Nakti Reservoir Scheme	14,01,03,285	NIL	14,01,03,285
2	Upper Sankh Reservoir	11,53,52,305	NIL	11,53,52,305
3	Ram Rekha Reservoir	2,95,83,886	NIL	2,95,83,886
4	Pamesh Khera Reservoir Scheme	NA	NIL	NA
5	Kans Reservoir Scheme	8,65,89,490	NIL	8,65,89,490
6	Sonua Reservoir Scheme	24,52,39,163	NIL	24,52,39,163
7	Bhairwa Reservoir Scheme	7,40,57,882	NIL	7,40,57,882
8	Kesso Reservoir Scheme	3,22,10,882	NIL	3,22,10,882
9	Dhansigh Toli Reservoir Scheme	14,82,53,933	NIL	14,82,53,933
10	Katri Reservoir Scheme	33,35,73,432	NIL	33,35,73,432
11	Kamsjore Reservoir Scheme	17,34,77,499	NIL	17,34,77,499
	Total (B)	1,37,84,41,757	NIL	1,37,84,41,757
	Grand Total (A + B)	11,73,81,93,431	NIL	11,73,81,93,431

APPENDIX-IX*(Refer : Paragraph – 1.8.4; Page 16)***Departmentally managed commercial/quasi-commercial undertakings which have not prepared proforma accounts since their inception**

Sl. No.	Name of the commercial/ quasi-commercial undertakings	No. of unit	Date of establishment of undertakings
	Animal Husbandry & Fisheries Department		
1	Central Poultry Farm, Patna	1	December 1948
2	Regional Poultry Farm, Bhagalpur	1	December 1959
3	Regional Poultry Farm, Muzaffarpur	1	October 1971
	Industries Department		
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
	Excise & Prohibition Department		
8	Purchase & sale of opium stock	1	--
9	Grain Gola	1	1947-48
	Total	26	

APPENDIX-X

(Refer : Paragraph – 1.8.4; Page 16.)

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

Sl. No.	Name of the commercial/ quasi-commercial undertakings	Period of proforma account in arrears
	Agriculture Department	
1	State Tractor Organisation, Purnea	1977 onwards (November to October)
	Home (Jail) Department	
2	Manufacturing Department of Central Jail, Bhagalpur	1981 to 2002 (January to December)
3	Manufacturing Department of Central Jail, Buxar	1987 to 2002 (January to December)

Notes: The State Tractor Organisation Purnea is reported to have been closed.

APPENDIX XI

(Refer : Paragraph – 2.3.1; Page 24)

Statement of excesses over Grants / Appropriations requiring regularisation

(Rupees in crore)

Sl No.	Number and Name of Grant / Appropriation	Total Grant / Appropriation (Original + Supplementary)	Actual Expenditure	Amount of Excess (Percentage of Excess)	Main Reasons
	Revenue Voted Grants				
1.	11 Excise and Prohibition Department	16.05	16.49	0.44 (3)	Not intimated (November 2004)
2.	15 Pension	2207.19	2267.19	59.99 (3)	Not intimated (November 2004)
	Capital Voted Grant				
3.	10 Energy Department	1382.30	2792.23	1409.93 (102)	Not intimated (November 2004)
4.	30 Minorities Welfare Department	2.90	3.45	0.55 (19)	Not intimated (November 2004)
5.	50 Minor Irrigation Department	95.58	175.22	79.64 (83)	Not intimated (November 2004)
	Total Voted Grant:	3704.03	5254.59	1550.55	
	Revenue Charged Appropriations				
6.	15 Pension	0.00	1.63	1.63 (46595)	Not intimated (November 2004)
7.	32 Legislature	0.16	0.17	0.01 (7)	Not intimated (November 2004)
8.	50 Minor Irrigation Department	0.02	0.62	0.60 (2462)	Not intimated (November 2004)
	Capital Charged Appropriations				
9.	14 Repayment of Public Debt	3423.42	5652.97	2229.55 (65)	Not intimated (November 2004)
	Total Charged Appropriations:	3423.60	5655.39	2231.79	
	Grand Total:	7127.64	10909.98	3782.34	

APPENDIX XII

(Refer : Paragraph – 2.3.2; Page 25)

Areas in which major savings occurred

(Rupees in crore)

Sl. No.	Grant No. / Department	Head of A/c Major/Sub/Minor Head	Major Savings (Percentage in provision)
	Revenue Voted		
	Capital Voted		
I	3 Building Construction and Housing Department	4059 Capital outlay on Public Works	
1.		0002- Minor Works 80 - 051 - 0002	15.00 (100)
2.		0003- Jail reforms project 80 - 051 - 0003	34.13 (100)
3.		0103- Building Construction (Welfare Department) 80 - 051 - 0103	27.15 (100)
4.		0104- Jail Department- Construction and repairs of Central/Divisional/Sub-Jail Buildings 80 - 051 - 0104	5.52 (100)
		6216 Loans for Housing	
5.		0003- Payment of arrear amount of loan received from Life Insurance Corporation of India 02 - 201 - 0003	10.89 (100)
	Revenue Voted		
II	20 Health, Medical Education and Family Welfare Department	2210 Medical and Public Health	
6.		0002- District Medical Officer 01 - 001 - 0002	5.91
7.		0013- Sadar Hospital 01 - 110 - 0013	5.31
8.		0002- Additional Primary Health Centre 03 - 101 - 0002	20.90
9.		0003- Health Sub-centre 03 - 101 - 0003	16.74
10.		0101- Primary Health Centre 03 - 103 - 0101	28.52
11.		0801- Allopathy 03 - 110 - 0801	17.81
		2211 Family Welfare	
12.		0602- Health Sub-centre 00 - 101 - 0602	48.34

Sl. No.	Grant No. / Department	Head of A/c Major/Sub/Minor Head	Major Savings (Percentage in provision)
13.		0601- Compensation 00 - 105 - 0601	5.73
	Revenue Voted		
III	22 Home Department	2055 Police	
14.		0003- Purchase of materials at central level 00 - 001 - 0003	13.37
15.		0002- Unmounted military police 00 - 104 - 0002	18.83
16.		0001- District Executive Force 00 - 109 - 0001	64.09
17.		0001- Establishment of Choukidar, Dafadar 00 - 110 - 0001	26.59
18.		0001- Equipment amount of Central Government under the scheme of modernization of police force 00 - 115 - 0001	7.85
		2070 Other Administrative Services	
19.		0001- Home Guards Rural 00 - 107 - 0001	7.21
	Capital Voted		
	22 Home Department		
		4055 Capital outlay on police	
20		0001 Equivalent amount from Central Government under Police modernization Plan (Non Plan) 00-207-0001	100.00 (100)
IV	36 Public Health and Engineering Department	4215 Capital Outlay on Water Supply and Sanitation	
21.		0602- Central Rural Water Supply Programme 01 - 102 - 0602	67.64
22.		0603- Accelerated Urban Water Supply Scheme 01 - 102 - 0603	10.00 (100)
23.		0101- Rural Piped Water Supply General 01 - 102 - 0101	8.53
24.		0103- Rural Piped Water Supply Scheme 01 - 102 - 0103	10.34
25.		0105- PMs Rural uplift scheme- Construction of new tubewells in lieu of old tubewells (A) general 01 - 102 - 0105	6.84

Sl. No.	Grant No. / Department	Head of A/c Major/Sub/Minor Head	Major Savings (Percentage in provision)
26.		0106- PMs Rural Uplift Scheme Water Supply in Primary/Middle schools (A) general 01 - 102 - 0106	5.59
27.		0107- PMs Rural Uplift Scheme – Rural Piped Water Supply Scheme under construction 01 - 102 - 0107	16.00 (100)
28.		0602- Centrally sponsored rural cleanness programme 02 - 106 - 0602	10.00 (100)
	Revenue Voted		
V	42 Rural Development Department	2501 Special Programme for Rural Development	
29.		0102 Swarna Jayanti Gram Swarajgar Yojana 01 - 800 - 0102	11.83
		2505 Rural Employment	
30.		0107 Indira Awas Yojana 01 - 702 - 0107	49.39
31.		0110 Complete Rural Employment Scheme 01-702-0110	58.40
32.		2515- Other Rural Development Programme 0003- District Panchayat Establishment 00 - 001 - 0003	19.26
33.		0701 Grants to Panchyati Raj Institutions 00 - 001 - 0701	108.97
34.		0101 Post Stage Block manage to minor construction work 00 - 102 - 0101	5.50
35.		0004 Superintending Engineer (REO) 00 - 800 – 0004	9.81
	Capital Voted		
		4515 Capital Outlay on Other Rural Development Programme	
36.		0101 Minimum Needs Programmes 00 - 103 - 0101	68.51
37.		0109 Implementation of Schemes on the recommendations of members of Legislative Assembly and members of Legislative Council 00 - 103 - 0109	53.28
	Revenue Voted		
VI	44 Secondary, Primary and Adult Education	2202 General Education	

Sl. No.	Grant No. / Department	Head of A/c Major/Sub/Minor Head	Major Savings (Percentage in provision)
	Department		
38.		0001 Government Primary and Middle School 01 - 101 - 0001	490.71
39.		0801 Government Primary and Middle School 01 - 102 - 0801	9.78
40.		0102 Employment Oriented Scheme under Minimum Needs Programmes 01 - 800 - 0002	35.16
41.		0111 Sarva Siksha Abhiyan 01 - 800 - 0111	13.82
42.		0001 Other Schools 02 - 109 - 0001	122.71
43.		0102 Adult Education 04 - 800 - 0102	8.98
	Capital Voted		
VII	49 Water Resources Department	4701 Capital outlay on Major and Medium Irrigation	
44.		0117 South Bihar Irrigation Project (AIBP) 04 - 800 - 0117	188.10 (100)
45.		0118 North Bihar Irrigation Project (AIBP) 04 - 800 - 0118	15.52
46.		0120 North Bihar Irrigation Project (NABARD sponsored project) 04 - 800 - 0120	25.00 (100)
47.		0121- South Bihar Irrigation Project (NABARD sponsored project) 04-800-0121	65.00 (100)
48.		0126- National Integrated Development Programme (Additional Central Assistance) 80 - 800 - 0126	9.39
		4711 Capital outlay on Flood Control and Drainage	
49.		0108- Anti Erosion Work on river Ganga 01 - 001 - 0108	6.49
50.		0111- Flood Control Embankment Road Scheme (NABARD sponsored scheme) work 01 - 001 - 0111	20.00 (100)
51.		0112- Drainage Projects (NABARD sponsored project) work 01 - 001 - 0112	15.00 (100)
52.		0601- Extension and strengthening of embankment of Champaran	6.17 (100)

Sl. No.	Grant No. / Department	Head of A/c Major/Sub/Minor Head	Major Savings (Percentage in provision)
		01 - 800 - 0601	
53.		0603- Anti erosion work on river other than Ganga (for Koshi river in Nepal portion) (100% central assistance) 01 - 800 - 0603	5.00 (100)
54.		0604- Extension of embankment of Kamla river (Indian portion and strengthening) (100% Central Share) 01 - 800 - 0604	10.00 (100)
55.		0606- Flood proofing project in North Bihar 01 - 800 - 0606	10.00 (100)
56.		0609- Extension and strengthening of embankment on river Bagmati 01 - 800 - 0609	15.00 (100)
57.		0610- Anti erosion work on river Ganga 01 - 800 - 0610	5.77 (100)
58.		0612- Extension of embankment of Khando river (100% central assistance) 01 - 800 - 0612	5.00 (100)
	Revenue Voted		
VIII	50 Minor Irrigation Department	2702 Minor Irrigation	
59.		0001- Survey and investigation 02 - 005 - 0001	6.34
60		0002- State Tubewells 02 - 103 - 0002	17.38
61.		0105- National Equi development programme 02 - 103 - 0105	144.57 (100)
IX	51 Welfare Department	2225 Welfare of SCs, STs and OBCs	
62.		0003- Residential schools 01 - 277 - 0003	5.15
63.		0602- Special Integrated Scheme for Harizons for multifarious development- Special Control Assistance 01 - 793 - 0602	5.00 (100)
64.		0601- Post entrance Scholarship 02 - 277 - 0601	5.00 (100)
65.		0002- Special Nutrition Scheme 02 - 102 - 0002	6.58
66.		0602- Consolidated Child Development Scheme 02 - 102 - 0602	91.73
67.		0603- Externally Sponsored Scheme (World Bank) Sponsored Consolidated Child Development Scheme 02 - 102 - 0603	25.53
68.		0605- Women Development Corporation Grants-in-aid	10.24 (100)

Sl. No.	Grant No. / Department	Head of A/c Major/Sub/Minor Head	Major Savings (Percentage in provision)
		02 - 103 - 0605	
		2236 Nutrition	
69.		0802- Special Programme for distribution of food grains to under nutritious Pregnant/ Post Delivery women and Adolescent girls 02 - 101 - 0802	7.70 (100)

APPENDIX XIII

(Refer : Paragraph – 2.3.3; Page 25)

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

Number and Name of Grant / Appropriation	Amount of Savings (Rupees in crore) Percentage of Provision in brackets	Main reasons of Savings as furnished by the Government
Revenue Voted Section		
1- Agriculture Department	73.91 (35.18)	Reasons for the anticipated saving of Rs. 73.91 crore have not been intimated.
2- Animal Husbandry and Fisheries Department	23.05 (26.14)	Mainly due to restriction imposed by Finance Department: Rs. 6.83 crore and reasons for the balance amount of saving of Rs. 22.02 crore and excess of Rs. 6.80 crore have not been stated.
4- Cabinet Secretariat and Co-ordination Department	2.03 (28.70)	Saving was mainly due to economic measures, non-payment of DA etc. Rs 2.23 crore and excess of Rs. 0.20 crore have not been stated.
6- Election	22.26 (42.58)	Reasons for the saving of Rs. 22.26 crore have not been intimated.
9- Co-operative Department	10.57 (27.92)	Reasons for the saving of Rs. 10.57 crore have not been intimated.
10- Energy Department	6.43 (42.98)	Reasons for the balance of Rs. 6.43 crore have not been intimated
12- Finance Department	15.33 (24.93)	Reasons for final saving of Rs. 15.58 crore and excess of Rs. 0.25 crore have not been stated.
18- Food, Supply and Commerce Department	14.42 (26.42)	The reasons for excess expenditure of Rs. 0.63 crore and saving of Rs. 15.05 crore have not been intimated.
19- Forest and Environment Department	21.14 (39.31)	Mainly due to non-sanction of the scheme: Rs. 3.76 crore and the reasons for the excess expenditure of 1.74 crore and final saving of Rs. 19.12 crore have not been intimated.
20- Health, Medical Education and Family Welfare Department	185.56 (25.90)	Reasons for excess expenditure of Rs. 46.66 crore and saving of Rs. 232.22 crore have not been intimated.
23- Industries Department	20.92 (44.49)	Reasons for excess expenditure of Rs. 0.69 crore and saving of Rs. 21.61 crore have not been intimated.
27- Law Department	41.84 (28)	The reasons for saving of Rs 1.28 crore was due to restrictions imposed on arrear payment by Finance Department and Rs 0.42crore was due to vacant post and the reason for

Number and Name of Grant / Appropriation	Amount of Savings (Rupees in crore) Percentage of Provision in brackets	Main reasons of Savings as furnished by the Government
		excess of Rs0.40 crore and final saving of Rs 40.54 crore have not been intimated.
33- Personnel and Administrative Reforms Department	7.04 (51.76)	Reasons for final saving of Rs. 7.04 crore have not been intimated.
34- Bihar Public Service Commission	3.17 (42.61)	Reasons for final saving have not been intimated.
35- Planning and Development Department	10.43 (34.58)	Reasons for excess expenditure of Rs 0.68 crore and saving of Rs. 11.11 crore have not been intimated.
39- Relief and Rehabilitation Department	50.40 (47.38)	Reasons for excess expenditure of Rs. 6.98 crore and saving of Rs. 57.38 crore have not been intimated.
40- Revenue and Land Reforms Department	53.42 (22.32)	No reasons for saving of Rs. 53.42 crore have been stated.
42- Rural Development Department	287.84 (31.46)	Mainly due to non-release of Central and State share: Rs. 44.25 crore, reduction in plan outlay: Rs. 10.38 crore, posts kept vacant and economy measures: Rs. 148.62 crore, less expenditure in Panchayat Election in Bhojpur and Buxar as well as less expenditure.
43- Science and Technology Department	26.22 (50.64)	No reasons for saving of Rs. 26.22 crore have been furnished.
44- Secondary, Primary and Adult Education Department	696.75 (22.89)	Mainly due to posts kept vacant and economy measures: Rs. 126.51 crore, reduction in plan outlay: Rs. 3.38 crore and final saving of Rs. 568.24 crore and excess of Rs. 1.38 crore have not been intimated.
45- Sugarcane Department	3.30 (27.07)	The reasons of saving was reduction in plan outlay: Rs. 1.12 crore, non-sanction of State plan: Rs. 2.10 crore, posts kept vacant and economy measures: Rs. 1.38 crore. The reasons for saving of Rs. 0.03 crore and excess expenditure of Rs. 1.27 crore have not been intimated.
46- Tourism Department	3.15 (43.60)	No reasons of saving of Rs. 3.15 crore have been furnished.
48- Urban Development Department	43.55 (33.61)	Out of the saving of Rs. 43.55 crore, saving occurred due to revision in plan outlay: Rs. 3.24 crore and non-release of State share Rs. 1.72 crore and reasons for the remaining amount Rs. 38.59 crore have not been furnished.

Number and Name of Grant / Appropriation	Amount of Savings (Rupees in crore) Percentage of Provision in brackets	Main reasons of Savings as furnished by the Government
50- Minor Irrigation Department	169.37 (61.62)	Mainly due to restriction imposed on drawal of fund: Rs. 17.10 crore, reduction in plan outlay: Rs. 3.59 crore and the reasons of balance saving of Rs. 159.91 crore and the excess expenditure of Rs. 11.23 crore have not been furnished.
51- Welfare Department	183.59 (41.51)	No tangible reasons for the entire saving of Rs. 183.59 crore have been furnished by Government.
52- Art, Culture and Youth Department	5.37 (28.11)	The reasons of saving was restriction imposed on drawal of fund: Rs. 1.34 crore and the final saving of Rs. 4.58 crore and the excess expenditure of Rs. 0.55 crore have not been stated.
Capital Voted Section		
3- Building, Construction and Housing Department	113.28 (73.66)	Mainly due to non-issue of revised sanction by Administrative Department: Rs. 23.29 crore, non-acquisition of land: Rs. 1.48 crore, change in design: Rs. 0.26 crore and the balance amount of Rs 88.25 crore have not been stated.
9 - Co-operative Department	19.52 (52.74)	The Government have not intimated the reasons for the saving of Rs 19.52 crore.
12- Finance Department	10.64 (84.55)	The reasons for entire saving of Rs. 10.64 crore have not been intimated.
20- Health, Medical Education and Family Welfare Department	25.33 (84.13)	Mainly due to reduction in planned expenditure: Rs. one crore, restriction imposed by Finance Department: Rs. 2.80 crore and the reasons for final saving of Rs. 21.53 crore have not been furnished.
22 Home Department	102.24 (99.73)	The reasons for entire saving of Rs. 102.24 crore have not been intimated.
36- Public Health and Engineering Department	113.78 (60.94)	Mainly due to non-sanction of the scheme: Rs. 24.79 crore, reduction in plan outlay: Rs. 11.49 crore, non-passing of bills by Treasury: Rs. 6.65 crore, non-inclusion of the scheme: Rs. 7.45 crore and the reasons of final saving of Rs. 95.70 crore and the excess of Rs 32.30 crore have not been stated.
41- Road Construction Department	69.64 (53.09)	Mainly due to reduction in planned outlay: Rs. 59.12 crore and reasons for the balance saving of Rs. 10.52 crore have not been stated.

Number and Name of Grant / Appropriation	Amount of Savings (Rupees in crore) Percentage of Provision in brackets	Main reasons of Savings as furnished by the Government
42- Rural Development Department	120.21 (20.25)	The reasons for entire saving of Rs. 127.46 crore and the excess expenditure of Rs. 7.25 crore have not been intimated.
44- Secondary, Primary and Adult Education Department	12.11 (21.37)	The reasons for entire saving of Rs. 12.11 crore have not been intimated.
45- Sugarcane Department	2.10 (97.38)	The reasons for saving of Rs. 2.10 crore was non-sanction by Law Department.
47- Transport Department	3.30 (58.05)	The reasons for saving of Rs. 3.30 crore was due to non-release of State share.
48- Urban Development Department	8.30 (39.91)	The reasons for saving of Rs. 8.30 crore was due to revision of plan outlay.
49- Water Resources Department	315.63 (47.69)	The main reasons of saving as stated are revision in plan outlay: Rs. 162.74 crore, non-receipt of sanction: Rs. 25.77 crore, belated release of fund: Rs. 6.17 crore, non-commencement of work: Rs. 5.00 crore and reasons for the balance saving of Rs. 241.37 crore and excess of Rs 125.42 crore have not been stated.
52- Art, Culture and Youth Department	3.82 (79.42)	The reasons for saving of Rs. 3.82 crore have not been stated.
Revenue Charge Section		
28- High Court of Bihar	5.66 (24.73)	Saving of Rs. 5.66 crore was due to retirement of Judges: Rs. 5.53 crore and non-submission of bills: Rs. 0.13 crore.
34- Bihar Public Service Commission	3.17 (42.61)	Saving of Rs. 3.17 crore was due to vacant posts.
Total:	2909.79	

APPENDIX - XIV

(Refer : Paragraph – 2.3.4; Page 25)

Cases of persistent savings exceeding Rupees two crore in each case

SI. No.	Number and name of Grant/ Appropriation	Savings (Amount in crore of rupees and its percentage to provision in bracket)		
		2001-02	2002-03	2003-04
	REVENUE VOTED			
1	1- Agriculture Department	66.47(32)	89.07(39)	73.91(35)
2	2-Animal Husbandry and Fisheries Department	47.65(43)	31.21(32)	23.05(26)
3	6-Election	3.03(36)	8.44(24)	22.26(43)
4	9-Co-operative Department	14.85(34)	8.11(22)	10.57(28)
5	10-Energy Department	11.72(32)	78.18(62)	6.43(43)
6	12-Finance Department	321.65(87)	314.30(86)	15.33(25)
7	18-Food Supply and Commerce Department	4.91(11)	20.14(30)	14.42(26)
8	19-Forest and Environment Department	13.07(31)	14.89(33)	21.14(39)
9	20-Health Medical Education and Family Welfare Department	234.25(31)	207.48(27)	185.56(26)
10	22-Home Department	262.70(22)	262.02(22)	136.55(13)
11	23-Industries Department	21.41(46)	16.43(29)	20.92(45)
12	26-Labour, Employment and Training Department	53.47(37)	45.44(24)	34.87(20)
13	27-Law Department	31.68(25)	31.73(24)	41.84(28)
14	35-Planning and Development Department	9.92(38)	9.94(34)	10.43(35)
15	39-Relief and Rehabilitation Department	67.19(37)	85.66(46)	50.40(47)
16	40-Revenue and Land Reform Department	40.71(20)	47.39(21)	53.42(22)
17	41-Road Construction Department	90.30(42)	32.98(15)	27.56(12)
18	42-Rural Development Department	252.67(34)	152.00(16)	287.84(31)
19	43-Science and Technology Department	5.08(25)	18.23(53)	26.22(51)
20	44-Secondary, Primary and Adult Education Department	511.08(19)	494.28(18)	696.75(23)
21	46-Tourism Department	3.37(57)	2.58(47)	3.15(44)
22	48-Urban Development Department	46.40(55)	35.70(26)	43.55(34)
23	49-Water Resources Department	55.81(22)	38.36(16)	28.05(12)
24	50-Minor Irrigation Department	30.34(20)	24.42(15)	169.37(62)
25	51-Welfare Department	106.64(37)	109.80(32)	183.59(42)
26	52-Art, Culture and Youth Department	7.00(34)	5.47(28)	5.37(28)

Sl. No.	Number and name of Grant/ Appropriation	Savings (Amount in crore of rupees and its percentage to provision in bracket)		
		2001-02	2002-03	2003-04
	Total	2313.37	2184.25	2192.55
CAPITAL – VOTED				
1	3-Building Construction and Housing Department	24.85(69)	7.57(23)	113.28(74)
2	9-Co-operative Department	14.45(39)	9.86(32)	19.52(53)
3	12-Finance Department	6.94(50)	7.86(61)	10.64(85)
4	36-Public Health Engineering Department	84.27(86)	70.79(50)	113.78(61)
5	41-Road Construction Department	52.35(61)	39.08(31)	69.64(53)
6	42-Rural Development Department	277.07(45)	233.43(41)	120.21(20)
7	49- Water Resources Department	351.02(55)	331.96(52)	315.63(48)
8	52- Youth, Art and Culture Department	3.61(100)	2.21(58)	3.82(79)
	TOTAL	814.56	702.76	766.52
Revenue Charged Section				
1.	28- High Court of Bihar	9.76(42)	7.09(32)	5.66(25)
2.	34- Bihar Public Service Commission	2.39(32)	2.53(33)	3.17(43)
	TOTAL	12.15	9.62	8.83
	GRAND TOTAL	3140.08	2896.63	2967.90

APPENDIX – XV

(Refer : Paragraph – 2.3.5; Page 25)

Excesses for the years 1977-78 to 2002-03

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	Amount for which explanation not furnished to PAC
			(Rupees in crore)	
1977-78	4	4, 5, 9, 24	14.51	14.51
1978-79	4	4, 9, 17, 27	31.11	31.11
1979-80	4	3, 4, 6, 17	34.50	34.50
1980-81	7	4, 6, 8, 10, 12, 16, 17	27.92	27.92
1981-82	14	1, 3, 4, 8, 9, 10, 11, 12, 13, 15, 16, 17, 21, 24	80.30	80.30
1982-83	5	6, 8, 12, 16, 22	5.25	5.25
1983-84	4	6, 9, 11, 12	227.36	227.36
1984-85	4	3, 4, 8, 14	2.66	2.66
1985-86	4	4, 8, 10, 13	15.17	15.17
1986-87	3	4, 6, 13	87.43	87.43
1987-88	13	1, 4, 5, 9, 12, 14, 18, 19, 25, 31, 38, 42, 48	420.66	420.66
1988-89	6	4, 9, 12, 18, 25, 38	166.92	166.92
1989-90	6	4, 18, 25, 27, 38, 45	228.65	228.65
1990-91	8	12, 18, 36, 37, 38, 42, 43, 47	330.07	330.07
1991-92	8	1, 4, 6, 11, 12, 18, 38, 43	1228.67	1228.67
1992-93	6	1, 4, 12, 18, 25, 38	1462.10	1462.10
1993-94	4	12, 18, 25, 37	702.17	702.17
1994-95	2	12, 37	318.23	318.23
1995-96	5	4, 12, 25, 36, 37	405.08	405.08
1996-97	4	4, 12, 20, 23, 36, 37	256.38	256.38
1997-98	4	4, 7, 12, 15	12.19	12.19
1998-99	1	30	0.33	0.33
1999- 2000	5	10, 13, 14, 40, 50	196.23	196.23
2000- 2001	5	5, 13, 15, 25, 32	712.34	712.34
2001- 2002	1	15	491.24	491.24
2002- 2003	2	15, 47	10.15	10.15
2003-04	7	10, 11, 14, 15, 30, 32, 50	3782.34	3782.34
Grand Total			11249.96	11249.96

APPENDIX - XVI

(Refer : Paragraph – 2.3.5; Page 26)

Expenditure in excess of provision in Minor Heads (Rs. 5 crore and above and also by more than 50% of the total provision)

(Rupees in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account (Major/sub/minor head)	Provision	Expenditure	Excess	Percentage of Excess
1	Grant No. 3	2059-Public works 0008-Maintenance of Rural Health Centre/Sub-Centre 01-053-0008	196.10	1729.60	1533.50	782
2		4059-Capital outlay on public works 0001-Other Administrative Service 80-051-0001	63.22	2079.07	2015.85	3189
3	Grant No. 10	6801-Loans to power projects 0005-Loans to Bihar State Electricity Board for payment of interest under tripartite agreement 00-800-0005	20317.38	166124.46	145807.08	718
4	Grant No. 14	6004-Loans And Advances from Central Government 0002- Loans received from 1984-85 01-102-0002	13079.39	25121.08	12041.69	92
5		0003-Repayment of loans received at higher rate of interest (Debt Swap) 6004-01-102-0003	50000.00	173520.00	123520.00	247
6		000115-Years consolidated Block loan-1990 6004-02-104-0001	2706.53	6089.70	3383.17	125
7	Grant No. 15	2071 pensions and other retirement benefits 0002-Payment of pension to the employees retiring from successor State of Bihar 01-101-0002	9816.00	51167.62	41351.62	421
8		0002-Payment to employees retiring from successor Bihar 2071-01-104-0002	20000.00	30383.84	10383.84	52
9		0002-Payment to the family pension related to employees retired from successor Bihar 2071-01-105-0002	1200.00	4339.65	3139.65	262

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account (Major/sub/minor head)	Provision	Expenditure	Excess	Percentage of Excess
10		0001-Leave encashment equivalent unavailed earned leave payable to officers and employees retired /died prior to 15.11.2000 2071-01-115-0001	500.00	2029.11	1529.11	306
11		0002-Leave encashment to unavailed earned leave payable to officers and employees retired/died after 15.11.2000 2071-01-115-0002	10000.00	16216.41	6216.41	62
12	Grant No. 20	2211- Family Welfare 0101-Rural Family Welfare Centre 2211-00- 101-0101	2670.72	6226.75	3556.03	133
13	Grant No. 22	2055 Police 0001-Mounted Military Police 00-104-0001	262.07	2061.77	1799.70	687
14	Grant No. 36	2215- Water Supply and Sanitation 0001 Maintenance of Water supply in Government Building 2215-01-800-0001	654.08	3895.62	3241.54	496
15		4215- Capital out lay on Water supply and sanitation 0001- Water Supply to Government Building 01-800-0001	96.44	3189.24	3092.80	3207
16	Grant No. 41	3054- Roads and Bridges 0001 Direction 80-001-0001	463.92	1611.10	1147.18	247
17	Grant No. 42	2505- Rural Employment 0105- National Rural Employment Programme – Regional Establishment 01-702-0105	1109.07	3035.12	1926.05	174
18		4515- Capital Outlay on other Rural Development Programme 0101- Minimum needs Programmes 00-103-0101	1065.25	1790.62	725.37	68
19	Grant No. 49	2701- Major and Medium Irrigation 0002- Repair & Maintenance- Kamla & North Bihar Irrigation Project 03-115-0002	50.00	2972.01	2922.01	5844

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account (Major/sub/minor head)	Provision	Expenditure	Excess	Percentage of Excess
20		2711- Flood Control & Drainage 0001- Director, Purchase & Transport 01-001-0001	20.53	1516.51	1495.98	7287
21		4701- Capital Outlay on Major and Medium Irrigation 0110- Sourth Bihar Irrigation Project 04-800-0110	7190.94	14417.13	7226.19	100
22		0113- North Bihar Irrigation Project 4701-04-800-0113	3339.88	6533.45	3193.57	96
23	Grant No. 50	2702- Minor Irrigation 0102 ERP under Minor Irrigation 01-102-0001	10.50	952.48	941.98	8971
24		4702- Capital Outlay on Minor Irrigation 0101- Loans from NABARD for completion of incomplete works on tubewell schemes 00-102-0101	3072.78	17495.86	14423.08	469
		Total:	147884.80	544498.20	396613.40	

APPENDIX XVII

(Refer : Paragraph – 2.3.5; Page 26)

Expenditure without Budget provision in Minor Heads

(Rupees in lakh)

Sl No.	Number and Name of Grant / Appropriation	Major / Sub / Minor Head of Account / Scheme	Provision (Original + Supplementary)	Actual Expenditure	Excess
	Revenue Voted Grants				
1.	42 Rural Development Department	2515 Other Rural Employment Programme 00 Programme 101 Panchayati Raj (Non-Plan) 0005 Panchayati Raj Sahayak Anudan	0.00	5.17	5.17
	Capital Voted Grant				
2.	25 Institutional Finance and Programme Implementation Department	5475 Capital Outlay on Other General-Economic Services Programme 00 Programme 800 Other Expenditure (State Plan) 0101 Contribution to the Share Capital of State Government to Kshetriya Gramin Bank Investment	0.00	0.42	0.42
3.	49 Water Resources Department	4701 Capital Outlay on Major and Medium Irrigation 80 General 800 Other Expenditure (State Plan) 0126 National Integrated Development Programme (Additional Central Assistance)	0.00	60.90	60.90
	Total Voted Grant:		0.00	66.49	66.49
	Capital Charged Appropriations				
4.	14 Repayment of Public Debt	6003 Internal Debt of the State Government Programme 00 Programme 101 Market Loans (Non-Plan) 0010- 14% Bihar State Development Loan, 2005 (bearing interest)	0.00	184.53	184.53

Sl No.	Number and Name of Grant / Appropriation	Major / Sub / Minor Head of Account / Scheme	Provision (Original + Supplementary)	Actual Expenditure	Excess
5.	14 Repayment of Public Debt	6003 Internal Debt of the State Government 00 Programme 110 Ways and Means Advances from the Reserve Bank of India (Non-Plan) 0002 Ways and Means Advances from the Reserve Bank of India Shortfall / Overdraft (Non-Plan)	0.00	114289.27	114289.27
6.	14 Repayment of Public Debt	6003 Internal Debt of the State Government 00 Programme 111 Special Securities issued to National Small Savings Fund of the Central Government (Non-Plan) 0001 Special Securities issued to National Small Savings Fund of the Central Government	0.00	10382.00	10382.00
	Total		0.00	124855.80	124855.80
	Grand Total:		0.00	124922.29	124922.29

APPENDIX – XVIII

(Refer : Paragraph – 2.3.8; Page 26)

Statement showing cases where supplementary provision was unnecessary

(Rupees in crore)

Sl No.	Number and name of the Grant / Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Savings
A.-REVENUE SECTION-Voted						
1	2	3	4	5	6	7
1	1-Agriculture Department	205.47	4.61	210.08	136.17	73.91
2	2-Animal Husbandry and Fisheries Department	86.29	1.88	88.17	65.13	23.04
3	3-Building Construction and Housing Department	88.12	8.04	96.16	87.90	8.26
4	4-Cabinet secretariat and Co-ordination Department	6.60	0.48	7.08	5.05	2.03
5	6- Election	49.85	2.44	52.29	30.03	22.26
6	7-Vigilance	7.47	0.01	7.48	5.99	1.49
7	8-Civil Aviation Department	4.92	0.43	5.35	4.68	0.67
8	9-Co-operative Department	37.27	0.58	37.85	27.28	10.57
9	10- Energy Department	14.11	0.85	14.96	8.53	6.43
10	12-Finance Department	61.21	0.28	61.49	46.16	15.33
11	17-Finance (Commercial Tax) Department	26.83	1.43	28.26	21.51	6.75
12	18-Food Supply and Commerce Department	54.55	0.01	54.56	40.15	14.41
13	19-Forest and Environment Department	39.84	13.94	53.78	32.64	21.14
14	20-Health, Medical Education and Family Welfare Department	697.02	19.52	716.54	530.98	185.56
15	21-Higher Education Department	469.12	1.12	470.24	435.16	35.08
16	22-Home Department	1050.95	34.68	1085.63	949.08	136.55
17	23-Industries Department	43.33	3.68	47.01	26.09	20.92
18	24-Information and Public Relations Department	11.35	1.54	12.89	11.20	1.69
19	25-Institutional Finance and Programme Implementation Department	3.08	0.04	3.12	1.64	1.48
20	27-Law Department	148.16	0.27	148.43	106.59	41.84

Sl No.	Number and name of the Grant / Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Savings
21	30-Minority Welfare Department	1.87	0.80	2.67	1.56	1.11
22	32-Legislature	31.19	1.62	32.81	29.84	2.97
23	33-Personnel and Administrative Reforms Department	13.26	0.35	13.61	6.57	7.04
24	35-Planning and Development Department	28.66	1.50	30.16	19.73	10.43
25	36-Public Health Engineering Department	123.82	2.94	126.76	115.96	10.80
26	37-Rajbhasha Department	13.54	0.08	13.62	11.65	1.97
27	38-Registration Department	22.56	2.06	24.62	22.52	2.10
28	39-Relief and Rehabilitation Department	95.80	10.57	106.37	55.97	50.40
29	40-Revenue and Land Reforms Department	224.01	15.33	239.34	185.93	53.41
30	41-Road Construction Department	228.12	2.11	230.23	202.66	27.57
31	42-Rural Development Department	776.46	138.37	914.83	627.00	287.83
32	43-Science and Technology Department	43.43	8.35	51.78	25.56	26.22
33	44-Secondary, Primary and Adult Education Department	3006.26	38.00	3044.26	2347.51	696.75
34	45- Sugarcane Department	12.11	0.07	12.18	8.88	3.30
35	46-Tourism Department	6.85	0.36	7.21	4.07	3.14
36	47-Transport Department	6.26	0.03	6.29	4.35	1.94
37	48-Urban Development Department	97.36	32.24	129.60	86.04	43.56
38	50-Minor Irrigation Department	130.30	144.57	274.87	105.50	169.37
39	51-Welfare Department	414.41	27.88	442.29	258.70	183.59
40	52-Art, Culture and Youth Department	17.93	1.17	19.10	13.73	5.37
	Total:	8399.74	524.23	8923.97	6705.69	2218.28
B.-CAPITAL SECTION-Voted						
1	3- Building Construction and Housing Department	98.46	55.33	153.79	40.51	113.28
2	9-Co-operative Department	34.12	2.90	37.02	17.49	19.53
3	12-Finance Department	12.49	0.09	12.58	1.94	10.64
4	19-Forest and Environment Department	0.60	0.01	0.61	0.00	0.61

Audit Report (civil) for the year ended March 2004

Sl No.	Number and name of the Grant / Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Savings
5	20-Health, Medical Education and Family Welfare Department	28.80	1.31	30.11	4.78	25.33
6	22-Home Department	100.00	2.52	102.52	0.28	102.24
7	36-Public Health and Engineering Department	169.16	17.56	186.72	72.93	113.79
8	41-Road Constructions Department	118.66	12.51	131.17	61.53	69.64
9	47-Transport Department	5.60	0.09	5.69	2.39	3.30
10	48-Urban Development Department	18.31	2.50	20.81	12.50	8.31
11	49-Water Resources Department	650.77	10.99	661.76	346.13	315.63
12	52-Art, Culture and Youth Department	3.77	1.04	4.81	0.99	3.82
	Total:	1240.74	108.85	1347.59	561.47	786.12
C.-REVENUE SECTION- Charged						
1	12-Finance Department	0.00	0.03	0.03	0.00	0.03
2	13-Interest Payment	3416.83	1.44	3418.27	3343.05	75.22
3	20-Health, Medical Education and Family Welfare Department	0.00	0.16	0.16	0.00	0.16
4	41-Road Construction Department	0.00	0.09	0.09	0.00	0.09
5	47-Transport Department	0.00	0.21	0.21	0.00	0.21
6	D - Capital Charged 49-Water Resources Department	0.00	0.08	0.08	0.00	0.08
	Total:	3416.83	2.01	3418.84	3343.05	75.79
	Total A+B+C+D:	13057.37	635.19	13692.56	10610.27	3082.29

APPENDIX – XIX

(Refer : Paragraph – 2.3.8; Pag 26)

Statement showing cases where supplementary provision was made in excess of actual requirement (exceeding Rs. 10 lakh in each case)

(Rupees in crore)

Sl. No.	Number and Name of the Grant / Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Savings
Revenue Voted						
1	2	3	4	5	6	7
1	16-National Savings	2.53	1.40	3.93	3.34	0.59
Capital Voted						
1	2-Animal Husbandry And Fisheries Department	0.00	2.79	2.79	2.11	0.68
2	23-Industries Department	1.50	29.28	30.78	29.28	1.50
3	42-Rural Development Department	421.60	171.91	593.51	473.30	120.21
4	45- Sugarcane Department	0.06	2.10	2.16	0.06	2.10
	Total:	425.69	207.48	633.17	508.09	125.08

APPENDIX – XX

(Refer : Paragraph – 2.3.8; Page 26)

Statement showing cases where supplementary provision proved short of actual requirement (exceeding Rs. 10 lakh in each case)

(Rupees in crore)

Sl. No.	Number and Name of the Grant / Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
Revenue Section-Voted						
1	2	3	4	5	6	7
1	11- Excise and Prohibition Department	15.94	0.11	16.05	16.49	0.44
2	15-Pension	2206	1.20	2207.20	2267.19	59.99
Revenue Section-Charged						
3	50-Minor Irrigation Department	0	0.02	0.02	0.62	0.60
Capital Section-Voted						
1	10- Energy Department	1006.9	375.41	1382.31	2792.23	1409.92
2	30-Minority Welfare Department	2.84	0.06	2.90	3.45	0.55
	Total:	3231.68	376.80	3608.48	5079.98	1471.50

APPENDIX XXI

(Refer : Paragraph – 2.3.9; Page 27)

Statement of unnecessary reappropriation of funds (excess exceeding Rs one crore)

(Rupees in lakh)

Sl. No.	Grant No.	Major head/ Sub-head Schemes	Provision Original + Supplementary	Surrender (Re-appropriation)	Total	Expenditure	Excess
1	1	2401- Crop Husbandry					
		001-Direction & Administration 0001-Direction	184.28	16.09	168.19	359.79	191.60
		Non-Plan 109-Extension & Farmers' Training 0003-Agriculture Information Service	71.74	12.95	58.79	398.35	339.56
2	2	2403-Animal Husbandry					
		Non-Plan 102-Cattle and Buffalo Development 0001-Cattle breeding Farm	138.96	23.43	115.53	554.21	438.68
3	3	2059-Public Works					
		Non-Plan 01-Office Buildings 053-Maintenance & Repairs 0008-Maintenance of Rural Health Centre/Sub-Centre	200.00	3.90	196.10	1729.60	1533.50
		4059-Capital Outlay on Public Works					
		Non-Plan 80-General 051-Construction 0001-Other Administration Services	153.00	89.79	63.22	2079.07	2015.85
		4216-Capital Outlay on Housing					
		Non-Plan 01-Government Residential Buildings 700-Other Housing 0003-Public Works	200.00	150.38	49.62	226.59	176.97
4	6	2015-Elections					
		Non-Plan 102-Electoral Officers 0001-Headquarters charges and General Establishment	304.52	24.61	279.91	406.60	126.69

Audit Report (civil) for the year ended March 2004

Sl. No.	Grant No.	Major head/ Sub-head Schemes	Provision Original + Supplementary	Surrender (Re-appropriation)	Total	Expenditure	Excess
		Non-Plan 103-Preparation and Printing of Electoral rolls 0001-Electoral rolls for Assembly Constituencies	501.00	32.29	468.71	786.74	318.03
5	10	6801- Loans for Power Projects					
		Non-Plan 800-Other Loans to Electricity Boards 0005-Refunds of Deducted amount of Electricity Board against Central Grant received from Govt. of India	22200.00	1882.62	20317.38	166124.46	145807.08
6	11	2039-State Excise					
		Non-Plan 001-Direction & Administration 0002-District Charges	1418.39	224.26	1194.13	1455.02	260.89
7	14	6004-Loans and Advances from the Central Government					
		Non-Plan 01-Loans 102-Share of Small Savings collections 0002-Loans received from 84 -85	13452.56	373.17	13079.39	25121.08	12041.69
8	15	2071 Pensions and Other Retirement benefits					
		Non-Plan 01-Civil 111-Pensions to legislators 0002-Pension to Members of Legislative Council	68.00	8.65	59.35	180.53	121.18
9	20	2210-Medical & Public Health					
		01-Urban Health Services- Allopathy 001-Direction & Administration 0103-District Medical Officer	29.02	3.65	25.37	254.87	229.50
		Non-Plan 0002-Darbhangha Medical College Hospital	940.77	25.65	915.12	1090.67	175.55
		2211-Family Welfare					

Sl. No.	Grant No.	Major head/ Sub-head Schemes	Provision Original + Supplementary	Surrender (Re-appropriation)	Total	Expenditure	Excess
		Non-Plan 101-Rural Family Welfare Services 0101-Rural Family Welfare Centre	2692.70	21.98	2670.72	6226.75	3556.03
10	22	2055-Police					
		State Plan 001-Direction & Administration 0001-Superintendence	738.76	89.35	649.41	835.55	186.14
		Non-Plan 0002-Indo-Pak Passport	7.29	0.07	7.22	132.05	124.83
		Non-Plan 104-Special Police 0001 Mounted Military Police	286.26	24.19	262.07	2061.77	1799.70
		Non-Plan 111-Railway Police 0001-Drive against ticketless travelers	110.13	17.76	92.37	324.01	231.64
11	26	2210-Medical & Public Health					
		Non-Plan 01-Urban Health Services-Allopathy 102-Employees State Insurance Scheme 0101-Employees State Insurance Scheme	18.80	0.84	17.96	139.40	121.44
12	32	2011-Parliament/State/Union Territory Legislatures					
		State Plan 02-State/Union Territory Legislatures 102-Legislative Council 0005-Leader of Opposition	26.42	9.08	17.34	161.31	143.97
		Non-Plan 0006-Members	382.30	62.54	319.76	494.84	175.08
13	36	2215-Water Supply and Sanitation					
		01-Water Supply 800-Other Expenditure 0001-Maintenance of Water Supply in Govt. Building	660.00	5.92	654.08	3895.62	3241.54
		4215-Capital Outlay on Water Supply and Sanitation					

Audit Report (civil) for the year ended March 2004

Sl. No.	Grant No.	Major head/ Sub-head Schemes	Provision Original + Supplementary	Surrender (Re-appropriation)	Total	Expenditure	Excess
		Non-Plan 01-Water Supply 800-Other Expenditure 0001-Water Supply to Govt. Buildings	650.00	553.56	96.44	3189.24	3092.80
14	38	2030-Stamps and Registration					
		Non-Plan 01-Stamps Judicial 101-Cost of Stamps 0001-Cost of Stamps Supplied From Central Stamp Store, Nasik Road	75.00	13.11	61.89	315.18	253.29
15	39	2245-Relief on Account of Natural Calamities					
		Non-Plan 02-Floods, Cyclones etc. 101-Gratuitors Relief 0003-Payment of grants in-aid to affected families	200.00	36.45	163.55	441.53	277.98
16	41	3054-Roads and Bridges					
		Non-Plan 80-General 001-Direction & Administration 0001-Direction	482.72	18.80	463.92	1611.10	1147.18
		Non-Plan 0006-National Highway Project-Direction	47.47	5.01	42.46	231.20	188.74
17	42	2505-Rural Employment					
		01-National Programmes 702-Jawahar Gram Samaridhi Yojana 0102-Headquarter Establishment	89.00	27.79	61.21	175.85	114.64
		State Plan 0105-National Rural Employment Programme-Regional Establishment	1400.00	290.93	1109.07	3035.12	1926.05
		2515-Other Rural Development Programme					
		State Plan 001-Direction & Administration 0001-Panchayat Headquarters Establishment	113.84	10.74	103.10	241.46	138.36
18	45	2401-Crop Husbandry					

Sl. No.	Grant No.	Major head/ Sub-head Schemes	Provision Original + Supplementary	Surrender (Re-appropriation)	Total	Expenditure	Excess
		108-Commencial Crops Non-Plan 0108-National Divisional of Sugarcane Waste Cropping system Macromode State Share 10:90	25.98	4.72	21.26	148.30	127.04
19	49	2701-Major and Medium Irrigation					
		State Plan 80-General 001-Direction & Administration 0002-Director, Revenue Administration	8.51	2.98	5.53	299.98	294.45
		4701-Capital Outlay on Major & Medium Irrigation					
		Non-Plan 04-Medium Irrigation- Non-Comml. 800-Other Expenditure 0110-South Bihar Irrigation Project	8605.34	1414.40	7190.94	14417.13	7226.19
		State Plan 0113-North Bihar Irrigation Project	4194.69	854.81	3339.88	6533.45	3193.57
		4711-Capital Outlay on Flood Control Projects					
		01-Flood Control 001-Direction & Administration 0102-North Bihar Flood control Project	5651.69	122.70	5528.99	7178.72	1649.73
20	50	2702 Minor Irrigation					
		State Plan 02 -Ground Water 103- Tube Wells 0004- Central workshop development and training institute, Patna.	65.04	0.88	64.16	244.89	180.73
		4702 -Capital Outlay on Minor Irrigation					
		Non-Plan 102 -Ground Water 0101- Loans from NABARD for completion of incomplete works of tube well schemes.	3908.00	835.22	3072.78	17495.86	14423.08
		Total:	70302.18	7295.27	63006.91	270597.89	207590.98

APPENDIX – XXII

(Refer : Paragraph – 2.3.9; Page 27)

Statement of excessive surrenders

(Rupees in lakh)

Sl. No.	Grant No.	Major head/ Sub-head Schemes	Provision Original + Supplementary	Surrender(Re-appropriation)	Total	Expenditure	Excess after Reappropriation
1	17	2040-Taxes on Sales, Trade Etc.					
		Non-Plan 101-Collection charges 0001-District Charges	2298.17	741.46	1556.71	1965.32	408.61
2	20	2210-Medical and Public Health					
		Non-Plan 03-Rural Health Services- Allopathy 101-Health Sub-Centres 0001-Rural Dispensaries	2454.57	540.67	1913.90	2202.93	289.03
3	39	2245-Relief on account of Natural Calamities					
		Non-Plan 02-Floods, Cyclones etc 112-Evacuation of population 0002-Population expulsion	1000.00	542.53	457.47	712.85	255.38
4	42	4515-Capital Outlay on other Rural Dev. Programmes					
		State Plan 103-Rural Development Programme 0101-Minimum Needs Programmes	8641.40	7576.15	1065.25	1790.62	725.37
5	49	4701-Capital Outlay on Major & Medium Irrigation					
		State Plan 04-Medium Irrigation Non-Commercial 800-Other Expenditure 0118-North Bihar Irrigation Project (A.I.B.P.	6500.00	1963.00	4536.95	4948.44	411.49
		Total:	20894.14	11363.81	9530.28	11620.16	2089.88

APPENDIX-XXIII

(Refer : Paragraph – 2.3.10; Page 27.)

Anticipated savings not surrendered

(Rupees in crore)

Sl. No.	Number and name of the Grant / Appropriation	Total Grant	Savings	Unsurrendered Savings	Percentage of Savings
	Revenue Section-Voted				
1	1-Agriculture Department	210.08	73.91	35.58	48
2	2-Animal Husbandry and Fisheries department	88.17	23.05	1.67	7
3	4-Cabinet secretariat and Co-ordination Department	7.08	2.03	1.16	57
4	9-Co-operative Department	37.86	10.57	4.28	40
5	10- Energy Department	14.96	6.43	5.10	79
6	12-Finance Department	61.49	15.33	3.02	20
7	18-Food Supply and Commerce Department	54.57	14.42	1.58	11
8	19-Forest and Environment Department	53.78	21.14	5.96	28
9	20-Health, Medical, Education and Family Welfare Department	716.54	185.56	37.41	20
10	22-Home Department	1085.64	136.55	17.95	13
11	23-Industries Department	47.01	20.92	9.45	45
12	26-Labour Employment and Training Department	176.15	34.87	10.10	29
13	27-Law Department	148.44	41.84	16.27	39
14	33-Personnel and Administrative Reforms Department	13.61	7.04	1.19	17
15	35-Planning and Development Department	30.17	10.43	4.10	39
16	37-Rajbhasha Department	13.62	1.98	1.44	73
17	39-Relief Rehabilitation Department	106.37	50.40	20.27	40
18	40-Revenue and Land Reforms Department	239.34	53.42	45.19	85
19	42-Rural Development Department	914.83	287.84	132.37	46
20	43-Science and Technology Department	51.78	26.22	26.22	100
21	44-Secondary, Primary and Adult Education Department	3044.26	696.75	630.15	90
22	46-Tourism Department	7.22	3.15	2.41	77
23	48-Urban Development Department	129.60	43.55	17.56	40
24	49-Water Resources Department	230.33	28.05	9.90	35

Audit Report (civil) for the year ended March 2004

Sl. No.	Number and name of the Grant / Appropriation	Total Grant	Savings	Unsurrendered Savings	Percentage of Savings
25	50-Minor Irrigation Department	274.87	169.37	154.04	91
26	51-Welfare Department	442.29	183.59	183.59	100
	Total	8200.06	2148.41	1377.96	
Capital Section - Voted					
1	3- Building Construction And Housing Department	153.78	113.28	8.13	7
2	8-Civil Aviation Department	1.00	1.00	1.00	100
3	9-Co-operative Department	37.02	19.52	2.12	11
4	12-Finance Department	12.58	10.64	1.46	14
5	20-Health, Medical, Education And Family Welfare Department	30.11	25.33	15.32	60
6	22-Home Department	102.52	102.24	27.20	27
7	36-Public Health And Engineering Department	186.72	113.78	17.79	16
8	42-Rural Development Department	593.51	120.21	29.85	25
9	44-Secondary,Primary And Adult Education Department	56.66	12.11	11.51	95
10	49-Water Resources Department	661.77	315.73	3.25	1
	Total	1835.67	833.84	117.63	
Revenue Section-Charged					
1	13-Interest Payment	3418.27	75.23	65.20	87
	Total	3418.27	75.23	65.20	
Grand Total		13454.00	3057.48	1560.79	

APPENDIX XXIV

(Refer : Paragraph – 2.3.10; Pag 27)

Amount surrendered on the last day of March 2004

Sl. No	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2004 (Rupees in crore)
	Revenue Section – Voted	
1	1- Agriculture Department	38.33
2	2-Animal Husbandry & Fisheries Department	21.38
3	3-Building Construction and Housing Department	9.52
4	4- Cabinet Secretariat and Co-ordination Department	0.87
5	6- Election	23.03
6	7-Vigilance	0.68
7	8-Civil Aviation Department	0.49
8	9- Co-operative Department	6.29
9	10-Energy Department	1.33
10	11-Excise and Prohibition Department	2.70
11	12-Finance Department	12.31
12	15- Pension	0.53
13	16- National savings	0.55
14	17-Finance (Commercial Taxes) Department	10.70
15	18- Food Supply and Commerce Department	12.84
16	19- Forest and Environment Department	15.18
17	20- Health, Medical Education and Family Welfare Department	148.15
18	21- Higher Education Department	34.13
19	22-Home Department	118.60
20	23- Industries Department	11.46
21	24- Information and Public Relation Department	1.48
22	25- Institutional Finance and Programme Implementation Department	1.32
23	26- Labour, Employment and Training Department	24.77
24	27- Law Department	25.57
25	29- Mines and Geology Department	1.17
26	30- Minorities Welfare Department	0.57
27	31- Parliamentary Affairs Department	0.07
28	32-Legislature	2.80
29	33- Personnel and Administrative Reforms Department	5.85
30	35- Planning and Development Department	6.34
31	36- Public Health and Engineering Department	18.89
32	37-Raj Bhasha Department	0.54
33	38- Registration Department	5.86
34	39-Relief and Rehabilitation Department	30.13

SI. No	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2004 (Rupees in crore)
35	40- Revenue and Land Reform Department	8.23
36	41-Road Construction Department	35.79
37	42- Rural Development Department	155.47
38	44- Secondary, Primary and Adult Education Department	66.60
39	45-Sugarcane Department	2.99
40	46- Tourism Department	0.73
41	47-Transport Department	2.01
42	48-Urban Development Department	26.00
43	49-Water Resources Department	18.15
44	50-Minor Irrigation Department	15.33
45	52- Youth, Art and Culture Department	4.69
	Total	930.42
	Revenue Section -Charged	
1	5- Secretariat of the Governor	0.18
2	13- Interest Payment	10.02
3	28- High Court of Bihar	5.48
4	32-Legislature	0.02
5	34- Bihar Public Service Commission	3.14
	Total	18.84
	Capital Section-Voted	
1	3- Building Construction and Housing Department	105.14
2	9- Co-operative Department	17.40
3	10-Energy Department	183.25
4	12- Finance Department	9.18
5	19- Forest and Environment Department	0.60
6	20- Health, Medical Education and Family Welfare Department	10.02
7	22-Home Department	75.04
8	23-Industries Department	1.50
9	25- Institutional Finance and Programme Implementation Department	1.50
10	36-Public Health Engineering Department	95.99
11	40- Revenue and Land Reforms Department	0.04
12	41- Road Construction Department	69.13
13	42-Rural Development Department	90.37
14	44-Secondary, Primary and Adult Education Department	0.60
15	45- Sugarcane Department	2.10
16	47-Transport Department	3.30
17	48- Urban Development Department	7.62
18	49-Water Resources Department	312.38
19	50- Minor Irrigation Department	62.77
20	52-Youth, Art and Culture Department	3.82
	Total	1051.75

Sl. No	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2004
		(Rupees in crore)
	(D) Capital- Section-Charged	
1	14- Repayment of Debt	296.45
	Total	296.45
	Grand Total	2297.46

APPENDIX XXV

(Refer : Paragraph – 2.3.11; Page 27)

Surrender in excess of actual savings in Grants

(Rupees in crore)

Sl. No.	Number and name of the Grant/ Appropriation	Total grant	Savings	Amount surrendered	Amount surrendered in excess
Revenue Section-Voted					
1	3- Building Construction and Housing Department	96.16	8.27	9.52	1.25
2	6- Election	52.29	22.26	23.03	0.77
3	17-Finance (Commercial Tax) Department	28.26	6.75	10.7	3.95
4	36-Public Health and Engineering Department	126.76	10.8	18.89	8.09
5	38-Registration Department	24.62	2.10	5.86	3.76
6	41-Road Constructions Department	230.22	27.56	35.79	8.23
7	47-Transport Department	6.29	1.94	2.01	0.07
	Total	564.60	79.68	105.80	26.12
Capital Section-Voted					
8	25-Institutional Finance and Programme Implementation Department	1.5	1.49	1.5	0.01
Total		566.10	81.17	107.30	26.13

APPENDIX XXVI

(Refer : Paragraph – 2.3.11; Page 27)

Injudicious re-appropriation under various Grants / Appropriations

(Rupees in crore)

Sl No.	Number and Name of Grant / Appropriation	Total Provision (Original + Supplementary)	Actual Expenditure	Excess	Surrender (Reappropriation)	Excess after Reappropriation
	Revenue Voted Grants					
1.	11 Excise and Prohibition Department	16.05	16.49	0.44	2.69	3.13
2.	15 Pension	2207.20	2267.20	60.00	0.53	60.53
	Capital Voted Grants					
3.	10 Energy Department	1382.31	2792.23	1409.92	183.25	1593.17
4.	50 Minor Irrigation Department	95.58	175.22	79.64	62.77	142.41
	Capital Charged Grants					
5.	14 Repayment of Public Debt	3423.42	5652.98	2229.56	296.45	2526.01
	Total:	7124.56	10904.12	3779.56	545.69	4325.25

APPENDIX XXVII

(Refer : Paragraph – 2.3.12; Page 27)

Rush of expenditure during March 2004

Treasury Month	Revenue Expenditure	Capital Expenditure	Total Expenditure	Percentage of Expenditure in each quarter	Percentage of Expenditure in March
Apr-03	431.83	11.56	443.39		
May-03	863.54	23.98	887.52		
Jun-03	497.04	41.52	538.56		
Total:	1792.41	77.06	1869.47	13	
Jul-03	741.80	50.68	792.48		
Aug-03	1043.39	46.92	1090.31		
Sep-03	1179.28	58.18	1237.46		
Total:	2964.47	155.78	3120.25	22	
Oct-03	986.95	48.27	1035.22		
Nov-03	689.92	56.40	746.32		
Dec-03	716.14	62.08	778.22		
Total:	2393.01	166.75	2559.76	18	
Jan-04	780.36	104.84	885.20		
Feb-04	820.95	156.60	977.55		
Mar-04 (P)	2424.75	441.86	2866.60		
Mar-04 (S)	1534.88	446.29	1981.18		
Total:	5560.94	1149.59	6710.53	47	34
Grand Total:	12710.83	1549.17	14260.00	100	

APPENDIX XXVIII

(Refer : Paragraph – 2.3.13; Page 28)

Statement of unreconciled expenditure

Reconciliation in respect of following heads of accounts have not been done during 2003-04

(Rupees. in crore)

Major Head	Amount
2202	2777.63
2203	25.30
2204	9.98
4202	54.16
2205	8.85
2210	388.02
4210	4.78
2055	825.11
2047	3.34
2058	8.16
2220	11.11
4702	175.22
2401	81.86
2405	8.14
2501	24.57
2404	3.63
2070	64.26
2701	150.45
3054	202.04
5054	61.53
2211	146.24
2071	2268.83
2702	106.12

Major Head	Amount
2810	1.15
2851	17.40
2852	9.01
3456	39.08
2039	16.19
2054	12.18
2245	54.39
3454	11.11
4711	83.45
2014	122.30
2045	0.46
2059	92.82
4216	2.53
4701	262.69
4801	300.39
2029	116.12
2049	3343.05
Total:	11893.65

APPENDIX - XXIX

(Refer : Paragraph – 2.3.14 ; Page 28)

Statement of savings under plan schemes

(Rupees in crore)

Schemes	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
State Plan	3000.97	2545.27	455.70
Central Plan	3.78	2.39	1.39
Centrally Sponsored	521.72	221.89	299.83
Total	3526.47	2769.55	756.92

Entire savings of Rs one crore and above under State Plan

Sl. No.	Name of the scheme	Total Provision	Actual Expenditure	Savings
1.	Grant No. 3			
	4059 Capital Outlay On Public Works 60 Other Buildings 800 Other Expenditure 0103 Facilities for Women Police (Police Bhawan Construction Corporation)	2.47	0.00	2.47
	80 General 051 Construction 0104 Jail Department - Construction and Repairs of Central / Divisional / Sub-Jail Buildings (In the light of Recommendation of XI Finance Commission)	4.05	0.00	4.05
	0105 Building Construction Department - Construction of Judicial buildings (In the light of XI Finance Commission)	1.48	0.00	1.48
	0107 Protection of Archaeological Succession - Renovation and Construction of Museum and Art Buildings and Maintenance and Protection of Archaeological Monuments (In the light of XI Finance Commission)	1.52	0.00	1.52
	0108 Building Construction (Information and Broadcasting Department)	1.00	0.00	1.00

Sl. No.	Name of the scheme	Total Provision	Actual Expenditure	Savings
	0110 Judicial Buildings (Building Construction Department)	2.97	0.00	2.97
	4216 Capital Outlay on Housing			
	01 Government Residential Buildings	1.74	0.00	1.74
	700 Other Housing	2.33	0.00	2.33
	0101 Other Housing			
	0102 Judicial Residential Building			
	Total	17.56	0.00	17.56
2.	Grant No. 8			
	5053 Capital Outlay On Civil Aviation			
	02 Air Ports	1.00	0.00	1.00
	102 Aerodromes			
	0101 Aerodromes			
	Total	1.00	0.00	1.00
3.	Grant No. 20			
	4210 Capital Outlay on Medical and Public Health			
	80 General	9.00	0.00	9.00
	800 Other Expenditure			
	0102 Construction of under construction building of Referral Hospital			
	Total	9.00	0.00	9.00
4.	Grant No. 33			
	2053 District Administration			
	093 District Establishments			
	0102 Administrative Training Centre, Bihar Patna	1.00	0.00	1.00
	Total	1.00	0.00	1.00
5.	Grant No. 36			
	4215 Capital Outlay On Water Supply and Sanitation			
	01 Water Supply	6.95	0.00	6.95
	102 Rural Water Supply			
	0107 PMs Rural uplift scheme – Rural piped water supply scheme under construction			
	Total	6.95	0.00	6.95
6.	Grant No. 40			

Sl. No.	Name of the scheme	Total Provision	Actual Expenditure	Savings
	2029 Land Revenue 800 Other Expenditure 0102 Cost of Acquiring Land for Connecting Road for Landless	2.00	0.00	2.00
	Total	2.00	0.00	2.00
7.	Grant No. 43			
	2203 Technical Education 112 Engineering / Technical Colleges and Institutes 0101 Degree and Post-Graduate Course	1.46	0.00	1.46
	004 Research 0101 Bihar Council of Science and Technology, Patna, Remote Sensing Centre/Indira Gandhi Science Centre, Planetarium, Patna	1.00	0.00	1.00
	Total	2.46	0.00	2.46
8.	Grant No. 44			
	2202 General Education 01 Elementary Education 107 Teachers Training 0101 Teachers Training	1.50	0.00	
	Total	1.50	0.00	1.50
9.	Grant No. 48			
	2217 Urban Development 80 General 191 Assistance to Local Bodies Corporations Urban Deve Authorities 0101 Grants-in-aid to Improvement Trust and Urban Development Authorities	1.91	0.00	1.91
	192 Municipalities and Nagar Parishad 0701 Grants-in-aid to Municipal Corporation for Private Work	5.19	0.00	5.19
	193 Nagar Panchayat and Notified Area Committee 0701 Grants-in-aid to Municipal Corporation for Private Work	4.49	0.00	4.49
	Total	11.59	0.00	11.59

Sl. No.	Name of the scheme	Total Provision	Actual Expenditure	Savings
10.	<i>Grant No. 49</i>			
	4701 Capital Outlay on Major and Medium Irrigation 04 Medium Irrigation - Non-Commercial 800 Other Expenditure 0120 North Bihar Irrigation Project (NABARD Sponsored Project)	2.46	0.00	2.46
	0121 South Bihar Irrigation Project (NABARD Sponsored Project)	13.73	0.00	13.73
	Total	16.19	0.00	16.19
11.	Grant No. 50			
	2702 Minor Irrigation 02 Ground Water 005 Investigation 0105 National Equidevelopment Programme	144.57	0.00	144.57
	4702 Capital Outlay on Minor Irrigation 102 Ground Water 0103 Loans from NABARD for Completion of New / Incomplete Higher Irrigation Schemes	1.35	0.00	1.35
	Total	145.92	0.00	145.92
12.	Grant No. 51			
	2225 Welfare of SCs, STs and OBCs 02 Welfare of Scheduled Tribes 277 Education 2236 Nutrition 02 Distribution of Nutritious Food and Beverages 101 Special Nutritious Programme 0802 Special Programme for Distribution of Food Grains to Under Nutritious Pregnant / Post Delivery Women and Adolescent Girls	7.70	0.00	7.70
	Total	7.70	0.00	7.70
Total: (State Plan)		222.87	0.00	222.87

Entire savings of Rs. one crore and above under Centrally Sponsored Scheme

Sl. No.	Name of the Scheme	Total Provision	Actual Expenditure	Savings
1.	Grant No. 1			
	2401-Crop Husbandry 119 Horticulture and Vegetable Crops 0606 Scheme for the Development of Medicinal Plants	1.52	0.00	1.52
	2415 Agricultural Research and Education 01 Crop Husbandry 004 Research 0601 Diara Area Development Scheme	1.34	0.00	1.34
	Total	2.86	0.00	2.86
3.	Grant No. 3			
	4216 Capital Outlay on Housing 01 Government Residential Buildings 700 Other Housing 0602 Judicial Residential Buildings	1.86	0.00	1.86
	Total	1.86	0.00	1.86
3.	Grant No. 36			
	4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply 0603 Accelerated Urban Water Supply Scheme	1.73	0.00	1.73
	Total	1.73	0.00	1.73
4.	Grant No. 49			
	4711 Capital Outlay on Flood Control Projects 01 Flood Control 800 Other Expenditure 0601 Extension and Strengthening of Embankment of Champaran 0603 Anti Erosion Work on River Other than Ganga (for Kosi River in Nepal Portion) 100 per cent Central Assistance	3.49 2.69	0.00 0.00	3.49 2.69
	Total	6.18	0.00	6.18

6.	Grant No. 51			
	2235 Social Security and Welfare 01 Welfare of Scheduled Castes 277 Education 0602 Hostel for Girl Students - Major Construction Works	1.15	0.00	1.15
	0605 Hostel for Students - Major Construction Works	1.15	0.00	1.15
	0613 Post Entrance Scholarship	1.00	0.00	1.00
	793 Special Central Assistance for SCs Component Plan			
	0602 Special Integrated Scheme for Harijans for Multipurpose Development - Special Control Assistance	5.00	0.00	5.00
	03 Welfare of Backward Classes 277 Education 0601 Post Entrance Scholarships	5.00	0.00	5.00
	0602 Pre Matric Scholarships	1.55	0.00	1.55
	0606 Hostel for Students - Major Construction Works	2.30	0.00	2.30
	0607 Hostel for Girl Students - Major Construction Works	1.15	0.00	1.15
	2235 Social Security and Welfare 02 Social Welfare 103 Women Welfare 0605 Girls Development Scheme Grants- in-aid	10.24	0.00	10.24
	Total	28.54	0.00	28.54
	Total (CSS)	41.17	0.00	41.17
	Grand Total: (SP + CSS)	264.04	0.00	264.04

Large savings of Rs one crore and above under State Plan

Sl. No.	Name of the Scheme	Total Provision	Actual Expenditure	Savings
1.	Grant No. 1			
	2401-Crop Husbandry 109 Extension and Training 0102 Area Development - Command Level	27.53	13.88	13.65
	001 Ayacut Development 0102-Agriculture extension service	9.62	6.52	3.10
	Total	37.15	20.40	16.75
2.	Grant No. 3			
	4059 Capital Outlay On Public Works 01 Office Buildings 051 Construction - General Pool Accommodation 0101 Buildings	2.58	0.05	2.53
	Total	2.58	0.05	2.53
3.	Grant No. 10			
	2810 Non-Conventional Sources of Energy 60 Others 600 Other Sources of Energy 0101 Non-Conventional Sources of Energy Grants-in-aid	3.94	1.15	2.79
	Total	3.94	1.15	2.79
4.	Grant No. 20			
	2810 Non-Conventional Sources of Energy 02 Rural Health Services - Allopathy 101 Health Sub-Centres 0101 Primary Health Centre	40.66	24.89	15.77
	110 Hospitals and Dispensaries 0801 Allopathy	12.08	9.40	2.68
	4210 Capital Outlay on Medical and Public Health 80 General 800 Other Expenditure 0701 Other Expenditure	8.21	3.65	4.56
	Total	60.95	37.94	23.01

5.	Grant No. 23			
	2851 Village and Small Industries 102 Small Scale Industries 0103 Establishment of District Industry Centres	9.86	5.61	4.25
	Total	9.86	5.61	4.25
6.	Grant No. 26			
	2230 Labour and Employment 02 Employment Service 800 Other Expenditure 0102 National Old Age Pension Scheme	52.47	45.34	7.13
	Total	52.47	45.34	7.13
7.	Grant No. 27			
	2014 Administration of Justice 105 Civil and Session Courts 0701 Civil and Session Courts	6.55	2.25	4.30
	Total	6.55	2.25	4.30
8.	Grant No. 35			
	2053 District Administration 800 Other Expenditure 0102 Strengthening of Planning Machinery	7.31	3.13	4.18
	Total	7.31	3.13	4.18
9.	Grant No. 36			
	4215 Capital Outlay On Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply 0103 Rural Piped Water Supply Scheme	25.00	14.66	10.34
	0105 PMs Rural Uplift Scheme-Construction of New Tube Wells in lieu of Old Tube Wells (A) General	17.09	10.45	6.64
	0106 PMs Rural Uplift Scheme-Water Supply in Primary Middle Schools (A) General	5.70	0.12	5.58
	02 Sewerage and Sanitation 106 Sewerage Services 0101 Rural Sanitation - Add State Share to CSS	2.80	1.73	1.07

	Total	50.59	26.96	23.63
10.	Grant No. 40			
	2029 Land Revenue 102 Survey and Settlement Operation 0101 Revision and Surveys and Settlement Operations	11.87	10.03	1.84
	104 Management of Government Estates 0701 Expenditure on Accounts of the Recommendation of the XI Finance Commission	5.02	3.64	1.38
	Total	16.89	13.67	3.22
11.	Grant No. 42			
	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 800 Other Expenditure 0102 Swarn Jayanti Gram Swaraj Yojana - Establishment	28.08	23.20	4.88
	01 National Programmes 0107 Indira Awas Yojana	65.51	51.61	13.90
	0110 Complete Rural Employment Scheme	99.74	85.59	14.15
	2515 Other Rural Development Programmes 001 Direction and Administration 0701 Grants to Panchayati Raj Institutions	108.97	0.07	108.90
	4515 Capital Outlay on Other Rural Development Programmes 103 Rural Development 0109 Implementation of Schemes on the Recommendation of Members of Legislative Assembly and Members of Legislative Council	458.33	419.45	38.88
	Total	760.63	579.92	180.71
12.	Grant No. 43			
	2203 Technical Education 105 Polytechnics 0101 Diploma Course-World Bank Subsidised Polytechnic Education Strengthening Project	2.69	0.83	1.86
	Total	2.69	0.83	1.86

13.	Grant No. 44			
	2202 General Education 01 Elementary Education 102 Assistance to Non-Government Primary Schools 0801 Government Primary and Middle Schools	25.71	24.34	1.37
	800 Other Expenditure 0102 Employment Oriented Scheme Under Minimum Needs Programme	116.33	81.17	35.16
	0109 Bihar Education Project	6.00	3.33	2.67
	0111 Sarva Siksha Abhiyan 04 Adult Education 800 Other Expenditure	80.00	66.18	13.82
	0102 Adult Education	12.77	3.78	8.99
	2205 Art and Culture 105 Public Library 0701 Under Recommendation of XI Finance Commission - Public Library (Grants-in-aid)	6.91	4.52	2.39
	4202 Capital Outlay on Education, Sports, Arts and Culture 01 General Education 201 Elementary Education 0701 Building Construction of Elementary School	25.40	15.88	9.52
	0801 Building Construction and Arrangement of Drinking Water, Lavatory for Primary Schools	27.21	23.78	3.43
	Total	300.33	222.98	77.35
14.	Grant No. 46			
	3452 Tourism 01 Tourist Infrastructure 101 Tourist Centre 0101 Computerisation and Renovation of Tourist Information Centre	3.80	1.28	2.52
	Total	3.80	1.28	2.52
15.	Grant No. 48			
	2217 Urban Development 80 General 191 Assistance to Local Bodies Corporations Urban Development Authorities 0701 Grants-in-aid to Municipal Corporation for Private Work	11.13	7.40	3.73

	800 Other Expenditure 0115 Grants-in-aid for Swarn Jayanti Urban Employment Scheme	3.14	1.42	1.72
	Total	14.27	8.82	5.45
16.	Grant No. 49			
	4701 Capital Outlay on Major and Medium Irrigation 04 Medium Irrigation - Non- Commercial 800 Other Expenditure 0117 South Bihar Irrigation Project (AIBP)	94.66	0.16	94.50
	4711 Capital Outlay on Flood Control Projects 01 Flood Control 001 Direction and Administration 0108 Anti Erosion Works on River Ganga	6.33	0.04	6.29
	Total	100.99	0.20	100.79
17.	Grant No. 50			
	2702 Minor Irrigation 02 Ground Water 005 Investigation 0101 Survey and Investigation	3.85	2.66	1.19
	103 Tubewells 0101 State Tube Wells	19.41	17.01	2.40
	Total	23.26	19.67	3.59
18.	Grant No. 51			
	2225 Welfare of SCs, STs and OBCs 01 Welfare of Scheduled Castes 277 Education 0101 Education	3.74	0.48	3.26
	02 Welfare of Scheduled Tribes 102 Economic Development 0102 Central Assistance for STs	6.27	4.12	2.15
	03 Welfare of Backward Classes 277 Education 0101 Education	2.91	1.23	1.68
	0107 Hostel for Students Major Construction Works	2.30	0.07	2.23
	Total	15.22	5.90	9.32

TOTAL: (State Plan)	1469.48	996.10	473.38
----------------------------	----------------	---------------	---------------

Large savings of Rs one crore and above under Centrally Sponsored Scheme

Sl. No.	Name of the Scheme	Total Provision	Actual Expenditure	Savings
1.	Grant No. 1			
	2401-Crop Husbandry 00 001 Direction and Administration 0602 Agricultural Marketing (Macro mode 10:90)	6.12	2.40	3.72
	2705 Command Area Development 001 Ayacut Development 0602 Area Development - Command Level	10.52	0.92	9.60
	Total	16.64	3.32	13.32
2.	Grant No. 20			
	2210 Medical and Public Health 01 Urban Health Services - Allopathy 102 Unani 0602 National Malaria Eradication Programme - Including Kalajar	5.13	2.18	2.95
	2211 Family Welfare 001 Direction and Administration 0603 Technical Advice and Supervision District Welfare Bureau	7.99	6.41	1.58
	105 Compensation 0601 Compensation	6.51	2.77	3.74
	Total	19.63	11.36	8.27

3.	Grant No. 36			
	4215 Capital Outlay on Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply 0602 Central Rural Water Supply Programme	29.67	12.62	17.05
	Total	29.67	12.62	17.05
4.	Grant No. 45			
	2401 Crop Husbandry 108 Commercial Crops 0607 National Development of Sugarcane Waste Cropping System (Macro Management)	1.91	0.46	1.45
	Total	1.91	0.46	1.45
5.	Grant No. 49			
	4711 Capital Outlay on Flood Control Projects 01 Flood Control 800 Other Expenditure 0610 Anti Erosion Work on River Ganga	3.68	0.02	3.66
	Total	3.68	0.02	3.66
6.	Grant No. 51			
	2235 Social Security and Welfare 02 Social Welfare 102 Child Welfare 0602 Consolidated Child Development Scheme	149.45	57.72	91.73
	0603 Externally Sponsored Scheme (World Bank) Sponsored Consolidated Child Development Scheme	69.33	45.80	23.53
	103 Women Welfare 0602 Indira Women Assistance Grant	5.57	1.07	4.50
	Total	224.35	104.59	119.76
	Total (CSS)	295.88	132.37	163.51
	Grand Total (SP + CSS)	1765.36	1128.47	636.89

APPENDIX - XXX

(Refer : Paragraph – 3.4.7; Page 61)

Sanctioned strength and men-in-position of teaching staff of colleges

Name of College	Post	CCIM/CCH Norm	Sanctioned by Govt.	Men-in-position
Govt. Ayurvedic College, Patna	Professor	12	10	1
Post Graduate Deptt., Govt. Ayurvedic College, Patna		NA	1	NIL
Rajkiya Ayodhya Shivkumari Ayurveda Mahavidyalaya, Begusarai		12	10	NIL
S.Y.N.A. Ayurveda College Bhagalpur		12	1	NIL
Government Tibbi College, Patna		7	6	2
R.B.T.S. Govt. Homoeopathic Medical College Muzaffarpur		13	5	1
Govt. Ayurvedic College, Patna	Reader	12	12	3
P.G. Deptt., Patna		NA	2	1
R.A.S. Ayurvedic College, Begusarai		12	12	1
S.Y.N.A. Ayurvedic College, Bhagalpur		12	2	1
Government Tibbi College, Patna		7	6	NIL
R.B.T.S. Government Homoeopathy. College, Muzaffarpur		15	4	3
Govt. Ayurvedic College, Patna	Lecturer	21	28	28
P.G. Deptt., Patna		NA	3	3
RAS Ayurvedic College, Begusarai		21	48	14
S.Y.N.A. Ayurvedic College, Bhagalpur		21	10	6
Government Tibbi College, Patna		20	11	10
R.B.T.S. Government Homoeopathy College, Muzaffarpur		15	24	20

APPENDIX - XXXI

(Refer : Paragraph – 3.4.7; Page 61)

Sanctioned strength and men-in-position of Non-teaching staff of Colleges

Name of College	Post	CCIM/CCH Norm	Sanctioned by Govt.	Men-in-position
Govt. Ayurvedic College, Patna	Lab Technician	15	8	1
RBTS Muzaffarpur		2	1	1
Government Tibbi College, Patna		4	3	3
Govt. Ayurvedic College, Patna	Typist	13	3	3
RASA Begusarai		13	NIL	NIL
SYNA Bhagalpur		13	NIL	NIL
Government Tibbi College, Patna		7	1	1
RBTS Muzaffarpur		Not specified	1	1
Govt. Ayurvedic College, Patna	Museum Keeper	9	4	3
RASA Begusarai		9	5	4
SYNA Bhagalpur		9	NIL	NIL
RBTS Muzaffarpur		Not specified	1	1
Govt. Ayurvedic College, Patna	Peon	25	6	6
P.G. Deptt., Patna		NA	1	NIL
RASA Begusarai		25	29	19
SYNA Bhagalpur		25	9	4
Government Tibbi College, Patna		7	12	10
RBTS Muzaffarpur		Not specified	24	23
Govt. Ayurvedic College, Patna	Sweeper	6	7	2
P.G. Deptt., Patna		N.A	1	NIL
RASA Begusarai		6	6	1
SYNA Bhagalpur		6	3	2
Government Tibbi College, Patna		8	7	5
RBTS Muzaffarpur		Not specified	4	3

APPENDIX – XXXII

(Refer: Paragraph - 3.5.10 ; Page 72)

(MEGA GROWTH CENTRES)

Statement of fund received and expenditure incurred on establishment of five mega growth centres as on 31.03.2004

(Rs in lakh)

Sl no.	Name of districts where mega growth centers were to be established	Name of implementing/nodal agency	Total land proposed for acquisition (in acres)	Total land acquired as on 31.03.2004 (in acres)	Approved estimated cost	Fund received as on 31.03.2004			Expenditure incurred as on 31.03.2004					Balance as on 31.03.2004	Remarks
						Central assistance	State Govt. Contribution	Total	Land & site development	Industrial infrastructure	Social infrastructure	Others	Total		
	Bhagalpur	Bihar Industrial Area Development Authority, Regional Office at Patna	1111.44	424.45	3000.00	50.00	392.77	442.77	434.08	Nil	Nil	25.00	459.08	(-) 16.31	Expenditure of Rs 16.31 lakh met from own sources of Authority
	Begusarai	Bihar Industrial Area Development Authority, Regional office at Darbhanga	1078.00	392.535	2475.00	500.00	697.75	1197.75	913.94	5.20	Nil	24.73	943.87	253.88	
	Darbhanga	----do----	500.00	--	4113.00	50.00	142.50	192.50	--	--	--	--	--	192.50	
	Muzaffarpur (Motipur)	Bihar Industrial Area Development Authority, Regional Office at Muzaffa	456.32	--	3311.00	50.00	90.00	140.00	--	--	--	9.64	9.64	130.36	
	Chapra	---do--	500.00	--	3511.00	50.00	90.00	140.00	--	--	--	9.64	9.64	130.36	
	Total		3645.76	816.985	16410.00	700.00	1413.02	2113.02	1348.02	5.20	Nil	69.01	1422.23	707.10	

Appendix-XXXIII
(Refer : Paragraph – 3.5.11 ; Page 73)

(Mini Growth Centres)

(Rs in lakh)

Sl. No	Centres at	Approximate cost	Amount received from			Expenditure					Unspent Balance	Amount of excess expenditure
			Centre	State	Total	Acquisition of land & development of site	Industrial infrastructure	Social Infrastructure	Others	Total		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1.	Giddha in Bhojpur	600.00	100	165	265	114.88	152.06	10.76	37.70	315.40	-	50.40
2.	Aurangabad	600.00	-	165	165	128.97	133.31	1.55	26.08	289.91	-	124.91
3.	Khagaria	600.00	50	165	215	55.00	-	-	5.82	60.82	154.18	-
4.	Nalanda	600.00	-	165	165	-	-	-	-	-	165.00	-
5.	Purnea	600.00	50	200	250	117.00	64.00	-	-	181.00	69.00	-
6.	Saharsa	600.00	50	142.50	192.50	-	-	-	-	-	192.50	-
	Total	3600.00	250	1002.50	1252.50	415.85	349.37	12.31	69.60	847.13	580.68	175.31

Appendix – XXXIV

(Refer: Paragraph – 5.6.1; Page 100)

Details of funds received under TLC

(Rs in lakh)

Name of Dist/Date of Approval	Received from Central Govt.	Received from State Govt.	Interest	Total	Expenditure	Balance	Achievement		
							Survey	Primer I	Primer II
Siwan PH-II/ 10.08.01	50.00	25.00	4.09	79.09	0.58	78.51	3.45	Nil	Nil
Aurangabad PH-II, 18.02.03	Nil	Nil	Nil	Nil	0.86	Nil	1.56	Nil	Nil
Saran 06.02.96	257.97	128.99	0	386.96	46.74	340.22	2.62	Nil	Nil
Samastipur 06.2.96	78.00	37.50	6.05	121.55	47.79	73.76	2.83	Nil	Nil
Nawada 30.06.98	77.21	12.50	04.18	93.89	31.23	62.66	2.99	Nil	Nil
Muzaffarpur PH-II, 21.11.2002	99.97	13.61	-	113.58	47.96	65.62	2.33	Nil	Nil
Shekhpura 16.10.02	49.25	24.63	1.23	75.11	36.46	38.65	1.40	Nil	Nil
Post literacy programme									
Siwan PH-I 12.10.01	15.00	7.50	1.30	23.80	Nil	23.80	1.60	Nil	Nil
Kaimur 19.10.01	44.95	8.55	0.14	53.64	1.16	52.48	1.50	Nil	Nil
Aurangabad 17.02.03	48.00	Nil	Nil	48.00	0.64	47.36	1.29	Nil	Nil
Supaul 07.07.03	60.63	30.32	0.62	91.57	60.71	30.86	4.00	Nil	Nil
Total				1087.19	274.13	813.92			

Appendix – XXXV

(Refer: Paragraph – 5.6.2; Page 101)

Details of materials purchased

Sl. No.	IR No/year/ para no.	Name of auditee units	Particulars of objection	Amount (Rs)
1.	86/02-03 Para 10	DSE, Purnea	Non accountal of Stationary purchased	6114.00
2.	281/02-03 Para 6	DMEO, Patna	-do-	86723.00
3.	264/03-04 Para 17	Zila Saksharta Samiti, Jamui	Uniform music instrument and aports material	38874.00
4.	172/03-04 Para 12	District Literacy Committee Banka	Physical verification not done	-
5.	272/03-04 Para 3	District Literacy Committee Begusarai	Short accountal of materials	16811.00
	Para 11	-do-	Non accountal of materials	
6.	265/03-04 Para 5	District Literacy Committee Bhagalpur	Loss due to improper maintenance thaft of stock materials	57665.10
	Para 8 (ii)	District Literacy Committee Bhagalpur	Thaft of stock materials	31884.75
7.	226/03-04 Para 3	Zila Saksharta Samiti, Nalanda	Non accountal of purchased materials	1750.00
8.	110/03-04 Para 9	District Literacy Committee Patna	Physical verification not done	
9.	278/03-04 Para 5	District Literacy Committee Araria	Non accountal of purchased materials	2253.00
10.	220/03-04 Para 8	District Literacy Committee Kishanganj	Irregular maintenance of stock register	
11.	193/03-04 Para 5	District Literacy Committee Khagaria	Non accountal of stock materials	40000.00
	Para 6	-do-	-do-	6401.00
12.	188/03-04 Para 4	District Literacy Committee Arra	Short accountal	18060.00
	Para 17	-do-	Non accountal	6547.00
		Total		373486.85