

APPENDIX 1.1
(Refer: Paragraph 1.1 Page 2)

Part A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

PART B

(Refer: Paragraph 1.1 Page 2)

Layout of Finance Accounts

Statement	Lay Out
Statement No.1	Presents the summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2005-06
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2006
Statement No.9	Shows the revenue and expenditure under different heads for the year 2005-06 as a percentage of total revenue/expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non–plan and plan separately and capital expenditure by major head wise
Statement No.13	depicts the detailed capital expenditure incurred during and to the end of 2005-06
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2005-06
Statement No.15	Depicts the capital and other expenditure to the end of 2005-06 and the principal sources from which the funds were provided for that expenditure

Statement	Lay Out
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Bihar
Statement No.18	Provides the detailed account of loans and advances given by the Government of Maharashtra, the amount of loan repaid during the year, the balance as on 31 March 2006
Statement No.19	Gives the details of earmarked balances of reserve funds

Part C

(Refer: Paragraph 1.3 Page 5)

List of terms used in the Chapter I and basis of their calculation

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

Appendix 1.2

(Refer: Paragraph 1.1.4 Page 4)

Outcome Indicators of the States' Own Fiscal Correction Path

(Rs. in crore)

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

APPENDIX - II

(Refer: Paragraph - 1.3; Page 5.)

Summarised financial position of the Government of Bihar

As on 31 March 2005	Liabilities		As on 31 March 2006
(Rupees in crore)			(Rupees in crore)
21905.87		Internal Debt	25181.52
	10461.99	Market loan bearing interest	10810.02
	0.34	Market loan not bearing interest	-4.56
	13.57	Loans from LIC	13.46
	11429.97	Loans from other institutions etc.	14362.60
1424.48		Ways and means advances Shortfall in deposit with Reserve Bank	1125.59
9037.06		Loans and Advances from Central Government	8551.01
	409.92	Pre 1984-85 Loans	360.91
	300.13	Non-Plan Loans	254.41
	8257.41	Loans for State Plan Schemes	7866.46
	9.76	Loans for Central Plan Schemes	9.13
	16.88	Loans for Centrally Sponsored Plan Schemes	17.14
	42.96	Ways and Means Advances	42.96
350.00		Contingency Fund	350.00
8400.72		Small Savings, Provident Fund etc.	8765.73
2603.10		Deposits	3020.37
536.63		Reserve Funds	976.25
		Remittance Balances	
		Suspense and Miscellaneous Balances	
44257.86		Total	47970.47
As on 31 March 2005	Assets		As on 31 March 2006
(Rupees in crore)			(Rupees in crore)
17084.67		Gross Capital Outlay	19168.57
	708.66	Investment in shares of companies, corporations, etc.	805.64
	16376.01	Other Capital Outlay	18362.93
11876.69		Loans and Advances	13573.66
	9701.30	Loans for Power Projects	11436.57
	2111.89	Other Development Loans	2074.21
	63.50	Loans to Government Servants etc.	62.88
196.04		Advances	198.73
1642.89		Remittance Balances	1612.74
985.49		Suspense and Miscellaneous Balances	955.18
2942.95		Cash	3013.17
		Cash in Treasuries and Local Remittances	
	92.83	Departmental Balances	159.90
	0.18	Permanent Cash Imperest	0.19

As on 31 March 2005	Assets		As on 31 March 2006
(Rupees in crore)			(Rupees in crore)
	2849.94	Cash Balance Investment and Other Reserve Fund Investment	2853.08
		Deposit with Reserve Bank	
9529.13		Deficit on Government Account	9448.42
	-1075.73	Add Revenue Deficit / Less Revenue surplus of the current year	-80.71
	10604.86	Accumulated Deficit up to preceding year Miscellaneous Government Account	9529.13
44257.86		Total	47970.47

APPENDIX - III
(Refer: Paragraph - 1.3; Page 5)

Abstract of receipts and disbursements for the year 2005-06

(Rupees in crore)

Receipts			Disbursements				
2004-05		2005-06	2004-05				2005-06
	Section A: Revenue		Total		Non-Plan	Plan	
15714.14	I Revenue Receipts	17836.71	14638.41	I Revenue Expenditure	15020.05	2735.95	17756.00
3347.39	Tax Revenue	3561.10	7803.48	General Services	8107.38	415.41	8522.79
417.79	Non Tax Revenue	522.30	4794.98	Social Services	5450.16	1411.76	6861.92
9117.13	State's Share of Union Taxes and Duties	10420.59	3142.23	Education, Sport, Art and Culture	3809.81	584.14	4393.95
683.99	Non Plan Grants	1201.08	607.47	Health and Family Welfare	758.34	118.60	876.94
1642.90	Grants for State Plan Schemes	1555.66	251.09	Water Supply, Sanitation, Housing and Urban Development	186.31	221.18	407.49
10.33	Grants for Central Plan Schemes	89.99	11.94	Information and Broadcasting	12.26	1.33	13.59
494.61	Grants for Centrally Plan Schemes	485.99	95.11	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	69.45	31.00	100.45
			115.09	Labour and Labour Welfare	30.24	105.28	135.52
			561.65	Social Welfare and Nutrition	571.87	350.23	922.10
			10.40	Others	11.88	0.00	11.88
			2035.67	Economic Services	1458.31	908.78	2367.09
			396.84	Agriculture and Allied Activities	238.37	172.08	410.45
			802.68	Rural Development	544.61	517.97	1062.58
			473.02	Irrigation and Flood Control	313.49	169.27	482.76
			1.74	Energy	0.61	0.81	1.42
			33.41	Industry and Minerals	21.24	14.69	35.93
			224.61	Transport	283.40	1.61	285.01
			103.37	General Economic Services	56.59	32.35	88.94
			4.28	Grants-in-aid and Contributions	4.20		4.20
	II Revenue Deficit Carried Over to Section B		1075.73	II Revenue Surplus Carried Over to Section B			80.71
15714.14	Total Section A	17836.71	15714.14				17836.71

Receipts			Disbursements				
2004-05		2005-06	2004-05				2005-06
Section B: Others							
-352.08	III Opening Cash Balance Including Permanent Advances and Cash Balance Investment	1518.47	1204.52	II Capital Outlay	23.24	2060.66	2083.90
			67.65	General Services	17.65	54.26	71.91
			137.29	Social Services	4.79	323.64	328.43
			17.59	Education, Sport, Art and Culture		29.14	29.14
			21.94	Health and Family Welfare		137.91	137.91
			69.64	Water Supply, Sanitation, Housing and Urban Development	4.79	119.41	124.20
			8.49	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		37.18	37.18
			19.63	Social Welfare and Nutrition			
				Others			
			999.58	Economic Services	0.80	1682.76	1683.56
			10.32	Agriculture and Allied Activities	0.80	92.39	93.19
			367.47	Rural Development		404.23	404.23
			442.52	Irrigation and Flood Control		591.46	591.46
			26.50	Energy		302.01	302.01
			1.12	Industry and Minerals		5.29	5.29
			144.06	Transport		274.99	274.99
			7.59	General Economic Services		12.39	12.39
14.83	IV Recoveries of Loans and Advances	50.86	1127.84	III Loans and Advances Disbursed			1747.82
	From Power Projects		1071.04	For Power Projects	1637.75	97.52	1735.27
5.99	From Government Servants	4.29	2.66	To Government Servants	3.68		3.68
8.84	From Others	46.57	54.14	To Others	4.31	4.56	8.87
1075.73	V Revenue surplus brought down	80.71					
7622.58	VI Public Debt Receipts	3770.37	3083.72	IV Repayment of Public Debt			980.76

Receipts			Disbursements				
2004-05		2005-06	2004-05				2005-06
5968.40	Internal Debt Other than Ways and Means Advance and Overdraft	3768.55	361.01	Internal Debt Other than Ways and Means Advance and Overdraft	492.90		
	Net Transaction under Ways and Means Advance and Overdraft			Net Transaction under Ways and Means Advance and Overdraft			
1654.18	Loans and Advances from Central Government	1.82	2722.71	Repayment of Loans and Advances to Central Government	487.86		
4092.67	VI Public Account Receipts	5694.52	5519.18	VI Public Account Disbursements			4414.87
1198.00	Small Savings, Provident Fund etc.	1087.66	794.50	Small Savings, Provident Fund etc.	722.65		
188.59	Reserve Funds	439.62	111.84	Reserve Funds			
3129.42	Deposits and Advances	1886.05	3168.59	Deposits and Advances	1471.49		
-1661.61	Suspense and Miscellaneous	211.45	212.24	Suspense and Miscellaneous	181.14		
1238.27	Remittances	2069.74	1232.01	Remittances	2039.59		
			1518.47	VII Cash Balance at the end			1887.58
			-1424.48	Deposits with Reserve Bank	-1125.59		
			93.01	Departmental Cash Balance including Permanent Advances etc.	160.09		
			2849.94	Cash Balance Investment	2853.08		
12453.73	Total Section A	11114.93	12453.73				11114.93

APPENDIX - IV*(Refer: Paragraph - 1.3; Page 5)**Sources and application of funds**(Rupees in crore)*

2004-05	Sources		2005-06
15714.14		Revenue Receipts	17836.71
14.83		Recoveries of Loans and Advances	50.86
4538.86		Increase in Public debt	2789.61
-1426.51		Net Receipts from Public Account -	1279.65
	403.50	Increase in Small Savings, Provident Funds, etc.	365.01
	-39.17	Increase in Deposits and Advances	414.56
	76.75	Increase in Reserve funds	439.62
	-1873.85	Net effect of Suspense and Miscellaneous transactions	30.31
	6.26	Net effect of Remittance transactions	30.15
		Decrease in cash balance	
18841.32	Total		21956.83
2004-05	Application		2005-06
14638.41		Revenue expenditure	17756.00
1127.84		Lending for development and other purposes	1747.82
1204.52		Capital expenditure	2083.90
1870.55		Increase in cash balance	369.11
18841.32	Total		21956.83

APPENDIX-V

(Refer: Paragraph - 1.3; Page 5)

Time series data on State Government finances

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06
Part A. Receipts					
1. Revenue Receipts	9839	10968	12456	15714	17837
(i) Tax Revenue	2319(24)	2761(25)	2890(23)	3347(21)	3561(20)
Taxes on Sales, Trade, etc.	1413(61)	1648(60)	1637(57)	1891(57)	1734(49)
State Excise	239(10)	242(9)	240(8)	272(8)	319(9)
Taxes on Vehicles	142(6)	178(6)	209(7)	213(6)	302(8)
Stamps and Registration Fees	304(13)	348(13)	418(14)	429(13)	505(14)
Land Revenue	34(2)	36(1)	34(1)	33(1)	55(2)
Other Taxes	187(8)	309(11)	352(13)	509(15)	646(18)
(ii) Non-Tax Revenue	287(3)	261(2)	320(3)	418(3)	522(3)
(iii) State's share in Union taxes and duties	6177(63)	6549(60)	7628(61)	9117(58)	10421(58)
(iv) Grants-in-aid from Government of India	1057(11)	1397(13)	1618(13)	2832(18)	3333(19)
2. Misc. Capital Receipts		1			
3. Total Revenue and Non debt capital receipt (1+2)	9839	10968	12456	15714	17837
4. Recoveries of Loans and Advances	13	16	10	15	51
5. Public Debt Receipts	3758	4190	5069	7623	3770
Internal Debt (excluding Ways & Means Advances and Overdrafts)	2681	2935	4249	5969	3768
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India[1]	1077	1255	820	1654	2
6. Total Receipts in the Consolidated Fund (3+4+5)	13619	15174	17535	23352	21658
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts receipts	7719	5584	7440	4092	5695
9. Total receipts of the State (6+7+8)	21329	20758	24975	27444	27353
Part B. Expenditure					
10. Revenue Expenditure	11159(90)	12255(88)	12711	14638	17756
Plan	867(8)	1354(11)	1084(9)	1996(14)	2736(15)
Non-plan	10292(92)	10901(89)	11627(91)	12642(86)	15020(85)
General Services (including Interests payments)	6323(57)	6574(54)	7176(56)	7803(53)	8523(48)
Economic Services	1302(12)	1763(14)	1498(12)	2036(33)	2367(13)
Social Services	3532(31)	3916(32)	4033(32)	4795(14)	6862(38)
Grants-in-aid and contributions	1.82	1.82	4	4	4
11. Capital Expenditure	742	970	1549	1205	2084
Plan	742(100)	970(100)	1493(96)	1170(97)	2061(99)
Non-plan	Negligible	Negligible	56(4)	35(3)	23(1)
General Services	19(2)	81(8)	22(1)	68(6)	72(3)

	2001-02	2002-03	2003-04	2004-05	2005-06
Economic Services	680(92)	747(77)	1364(88)	1000(83)	1684(81)
Social Services	43(6)	142(15)	163(11)	137(11)	328(16)
12. Disbursement of Loans and Advances	534	747	2569	1128	1748
13. Total (10+11+12)	12435	13972	16829	16971	21588
14. Repayments of Public Debt	624	1526	2802	3084	981
Internal Debt (excluding Ways and Means Advances and Overdrafts)	96	145	422	361	493
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	528	1381	2380	2723	488
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	13059	15498	19631	20055	22569
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Accounts disbursements	8060	4822	5789	5519	4415
19. Total disbursement by the State (16+17+18)	21119	20320	25420	25574	26984

Part C. Deficits

20. Revenue Deficit (1-10)	(-)1320	(-)1287	(-)255	1076	81
21. Fiscal Deficit (3+4-13)	(-)2583	(-)2988	(-)4363	(-)1242	(-)3700
22. Primary Deficit (-)/surplus (+) (21-23)	(-) 46	(-) 34	(-)1020	(+)2232	(-)51

Part D. Other data

23. Interest Payments (included in revenue expenditure)	2629	3022	3343	3474	3649
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts in brackets)	1141(44)	1485(49)	1357(42)	1101(29)	NA
25. Financial Assistance to local bodies etc.	565	1022	788	813	1110
26. Ways and Means Advances (WMA)/Overdraft availed (days)	229	1	44	3	NIL
27. Interest on WMA/Overdraft	12	negligible	5	negligible	NIL
28. Gross State Domestic Product (GSDP)	50987	56688	59862	*62792	68466
29. Fiscal liability (year end)	31883	35249	37453	42483	46495
30. Outstanding guarantees (year end)	209	393	471	473	605
31. Maximum amount guaranteed (year end)	NA	NA	1531	1531	1531
32. Number of incomplete projects	22	22	22	18	6
33. Capital blocked in incomplete projects	30	NIL	N.A.	1183	2393

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

* Quick estimates figure provided by the Government of Bihar.

APPENDIX-VI
(Refer : Paragraph 1.6.5; Page 16)

Utilisation certificates relating to grants-in-aid paid upto March 2005 but not received upto September 2005

(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	511	1533.53	NIL	NIL	511	1533.53
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
2	Agriculture	upto	167	4811.84	NIL	NIL	167	4811.84
		2000-2002						
		1	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
3	Co-operative	Upto	471	7149.69	NIL	NIL	471	7149.69
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
4	Education	Upto	56	4214.91	NIL	NIL	56	4214.91
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
5	Police	Upto	6	559.94	NIL	NIL	6	559.94
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
6	Public Works	upto	555	512.12	NIL	NIL	555	512.12
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
7	Welfare	Upto	1615	2909.22	NIL	NIL	1615	2909.22
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
8	Medical	upto	778	2233.09	NIL	NIL	778	2233.09
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
9	Urban Development	upto	6852	22915.76	NIL	NIL	6852	22915.76
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
10	Industry	upto	2495	33639.88	NIL	NIL	2495	33639.88
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						

Sl. No.	Department	Year to which Grants were paid	Utilisation due		Utilisation received		Utilisation awaited	
			Number	Amount	Number	Amount	Number	Amount
11	Other	upto	6684	30702.84	NIL	NIL	6684	33702.84
		2000-2002						
		2002-03	NIL	NIL	NIL	NIL	NIL	NIL
		2003-04						
	Total		80190	111182.82	NIL	NIL	20190	111182.82
Separated State of Bihar from 15.11.2000								
1	Animal Husbandry	2001-02	5	187.75			5	187.75
		2002-03					0	
		2003-04	2	71.47			2	71.47
		2004-05	6	143.20			6	143.20
		2005-06	1	49.28			1	49.28
2	Agriculture	2001-02					0	
		2002-03					0	
		2003-04	2	597.05			2	597.05
		2004-05	1	625.74			1	625.74
		2005-06					0	
3	Education	2001-02	30	7808.03			30	7808.03
		2002-03	21	1164.30	15	461.07	6	703.23
		2003-04					0	
		2004-05	1	338.64			1	338.64
		2005-06					0	
4	Welfare	2001-02	28	1135.34			28	1135.34
		2002-03					0	
		2003-04	7	338.62	2	39.00	5	299.62
		2004-05	3	191.92			3	191.92
		2005-06					0	
5	Co-operative	2001-02	6	152.25			6	152.25
		2002-03					0	
		2003-04	1	75.00			1	75.00
		2004-05	17	11023.87			17	11023.87
		2005-06	1	80.00			1	80.00
6	Public Works	2001-02					0	
		2002-03					0	
		2003-04	37	233.00	7	41.69	30	191.31
		2004-05					0	
		2005-06					0	
7	Industry	2001-02	37	980.74			37	980.74
		2002-03	19	891.83			19	891.83
		2003-04					0	
		2004-05	28	823.07			28	823.07
		2005-06	2	3.50			2	3.50
8	Urban Development	2001-02	207	1909.35	2	100.50	205	1808.85
		2002-03	18	3100.64	6	1577.93	12	1522.71
		2003-04	18	7685.68			18	7685.68
		2004-05	18	3925.41			18	3925.41
		2005-06	54	25702.92			54	25702.92

Sl. No.	Department	Year to which Grants were paid	Utilisation due		Utilisation received		Utilisation awaited	
			Number	Amount	Number	Amount	Number	Amount
9	Others	2001-02	141	14088.70			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
		2004-05	25	17466.76	10	13684.26	15	3782.50
		2005-06	22	73948.23			22	73948.23
	Total	up to 14-11-2000	20190	111182.82			20190	111182.82
		2001-02	454	26262.16	2	100.50	452	26161.66
		2002-03	64	5913.25	24	2485.58	40	3427.67
		2003-04	73	15213.11	12	207.24	61	15005.87
		2004-05	99	34538.61	10	13684.26	89	20854.35
		2005-06	80	99783.93	0	0.00	80	99783.93
	Grand Total			292893.88		16477.58		276416.30

APPENDIX-VII

(Refer: Paragraph 1.6.6; Page 16)

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

Sl. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year for which accounts due	Year upto which account submitted	Year upto which Audit Report issued	Year upto which Audit Report submitted to State Legislature	Reasons for non-finalisation of Audit Reports
1	Bihar State Housing Board, Patna	2003-04	2003-04	2002-03	1993-94	1993-94	Comments on draft SARs for 1994-95 to 1998-99 are awaited from BSHB, Patna (as on 28.08.06). Audit of annual accounts for 1999-00 to 2002-03 will be taken up on finalisation of SARs for 1994-95 to 1998-99.
2	Bihar Khadi and Village Industries Board, Patna	2002-03	1999-02 to 2002-03	1998-99	1988-89	1986-87	Draft SARs for 1989-90 to 1998-99 are in process of finalisation (as on 28.08.06).
3	Bihar State Legal Service Authority, Patna	Permanent	2004-05 to 2005-06	2003-04	2001-02 (as on 31.03.06)	--	SARs for 2002-03 and 2003-04 were issued vide this office letter No. IC(C)-246-248 dated 10.04.06.

APPENDIX - VIII

(Refer : Paragraph – 1.7.3; Page 17)

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	Dec-48
2	Regional Poultry Farm, Bhagalpur	1	Dec-59
3	Regional Poultry Farm, Muzaffarpur	1	Oct-71
	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 - IX*(Refer : Paragraph – 1.7.3; Page17)**Departmentally managed commercial/quasi-commercial undertakings, the proforma accounts of which are in arrears*

Sl. No.	Name of the commercial/quasi-commercial undertakings	No. of unit
	Agriculture Department	
1	State Tractor Organisation, Purnea	1977 onwards (November to October)
	Home (Jail) Department	
2	Manufacturing Department of Central Jail, Bhagalpur	1981 to 2005 (January to December)
3	Manufacturing Department of Central Jail, Buxar	1987 to 2005 (January to December)

APPENDIX-X

(Refer : Paragraph – 2.3.2; Page 27)

Areas in which major savings occurred (Rs 10 crore and above)

(Rupees in crore)

Sr. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
A Revenue Voted			
I	20 Health, Medical Education and Family Welfare Department	2210 Medical and Public Health	
1.		0013 Sadar Hospital 01 - 110 - 0013	59.80
2.		0002 Additional Primary Health Centre 03 - 101 - 0002	15.34
3.		0001 Primary Health Centre (Non Plan) 03 - 103 - 0001	82.15
4.		0101 Primary Health Centre 03 - 103 - 0101	37.97
5.		0001 Rural Family Welfare Centre 06 - 101 - 0001	11.47
6.		0602 Health Sub Centre 06 - 101 - 0602	66.02
7.		0101 Rural Family Welfare Centre 06 - 101 - 0101	17.60
8.		0601 Compensation 06 - 105 - 0601	10.36
II	50 Minor Irrigation Department	2702 Minor Irrigation	
9.		0002 Government Tube Wells 03 - 103 - 0002	12.35
10.		0105 Rashtriya Sam Vikas Yojana 03 - 103 - 0105	100.00
III	51 Welfare Department	2235 Social Security and Welfare	
11.		0002 Special Nutrition Scheme 02 - 102 - 0002	47.80
12.		0602 Consolidated Child Development Scheme 02 - 102 - 0602	27.04
13.		0603 Externally Sponsored Scheme (World Bank) State Sponsored Integrated Child Development Scheme 02 - 102 - 0603	15.44
14.		0605 Balika Samridhi Yojana Grants-in-aid 02 - 103 - 0605	10.24
		2236 Nutrition	
15.		0102 Scheme for distribution of nutritious food to pregnant women, children and nursing mother 02 - 101 - 0102	46.52

Sr. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
		Total A :	560.10
B Capital Voted			
IV	36 Public Health Engineering Department	4215 Capital Outlay on Water Supply and Sanitation	
16		0602 Central Rural Water Supply Program	
		01 - 102 - 0602	130.13
17.		0603 Accelerated Urban Water Supply Scheme	
		02 - 102 - 0603	19.81
18.		0116 Loans from NABARD for infrastructure for supply of drinking water in Rural Areas	
		01 - 102 - 0116	35.00
V	41 Road Construction Department	5054 Capital Outlay on Roads and Bridges	
19.		0103 Bridge (NABARD Loan)	
		01 - 101 - 0103	46.64
20.		0102 Major Roads	
		03 - 337 - 0102	51.94
21.		0106 Central Road Fund	
		03 - 337 - 0106	36.34
22.		0107 Rashtriya Sam Vikas Yojana	
		03 - 337 - 0107	244.86
VI	42 Rural Development Department	2501 Special Program for Rural Development	
23.		0102 Swarn jayanti Gram Swarojagar Yojana	
		01- 800- 0102	15.73
		2515 Other Rural Development Programs	
24.		0003 District Panchayat Establishment	
		00 - 001 - 0003	20.36
25.		0003 Post Stage - 2 Blocks	
		00 - 102 - 0001	18.69
		4515 Capital Outlay on Other Rural Development Programmes	
26.		0101-Minimum Needs Programmes	
		00-103-0101	173.19
27.		0109-Implementation of Scheme on recommendation of MLAs/MLCs	
		00-103-0109	43.70
VII	49 Water Resources Department	4700 Capital Outlay on Major Irrigation	
28.		0101 Rashtriya Sam Vikas Yojana (Additional Central Assistance)	
		80 - 800 - 0101	99.71

Sr. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Major Savings
		4701 Capital Outlay on Medium Irrigation	
29.		0103 Irrigation Project for Kiul - Badua Chandan Basin (Works) NABARD sponsored Project	
		04 - 800 - 0103	16.07
		4711 Capital Outlay on Flood Control Projects	
30.		0111 Flood Control Embankment Road Scheme (NABARD) Sponsored Scheme (Works)	
		01 - 001 - 0111	15.03
31.		0112 Drainage Projects NABARD Sponsored Projects (Works)	
		01 - 001 - 0112	68.44
32.		0602 Construction Works Tinmuhani Kursaila Embankment	
		01 - 800 - 0602	10.00
33.		0609 Extension and Strengthening of Embankment of river Baghmati	
		01 - 800 - 0609	13.50
34.		0610 Anti Erosion Works on river Ganga	
		01 - 800 - 0610	13.25
35.		0611 Water Drainage Project under Additional Central Assistance	
		01 - 800 - 0611	21.00
		Total B :	1093.39
C Capital Charged			
VIII	14 Repayment of Public Debt	6003 Internal Debt of the State Government	
36.		0001 Loans from National Agricultural Credit Fund of the Reserve Bank of India	
		00 - 106 - 0001	13.18
37.		0001 Ways and Means Advances from Reserve Bank of India	
		00 - 110 - 0001	2000.00
38.		0002 Loan received from 1984-85	
		01 - 102 - 0002	76.99
39.		0001 Block Loans received from 1989-90	
		02 - 101 - 0001	77.86
40.		0001 15 Years Consolidated Block Loan, 1990	
		02 - 104 - 0001	60.90
41.		0001 Small Savings Loan, 1990	
		07 - 105 - 0001	10.67
		Total C :	2239.60
		Grand Total (A+B+C)	3893.09

APPENDIX - XI
(Refer : Paragraph – 2.3.3; Page-28)

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

SI No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of Provision in brackets)	
		(Rupees in crore)		
A. Revenue Voted Section				
1.	2 - Animal Husbandry and Fisheries Department	97.86	24.75 (25.29)	Mainly due to sanction of the scheme at the fag end of the year and restriction imposed by the F.D.
2.	4 - Cabinet Secretariat and Co-ordination Department	8.26	2.90 (35.11)	Reasons for saving of Rs 0.35 crore were due to vacant posts and non-drawal of travelling expenses and the reasons for balance amount was not intimated.
3.	6 - Election	138.27	37.30 (26.98)	Reasons for the saving have not been intimated.
4.	10 - Energy Department	61.18	50.19 (82.04)	Reasons for the saving have not been intimated.
5.	11 - Excise and Prohibition Department	19.34	4.48 (23.17)	Reasons for saving have not been intimated.
6.	12 - Finance Department	92.23	39.65 (42.99)	Reasons for the saving of Rs 0.51 crore was due to economy measures and excess provision against demand. The reasons for the balance saving have not been furnished.
7.	18 - Food Supply and Commerce Department	85.10	35.20 (41.36)	The reasons for saving was due to economy measures.
8.	19 - Forest and Environment Department	64.74	15.98 (24.68)	Reasons for saving have not been intimated.

SI No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of Provision in brackets)	
		(Rupees in crore)		
9.	23 - Industries Department	38.43	9.56 (24.88)	Reasons for saving have not been intimated.
10.	27 - Law Department	212.37	74.10 (34.89)	The reasons for the saving was due to vacant post of Judicial Officers and restrictions imposed by the F.D.
11.	29 - Mines and Geology Department	8.89	3.26 (36.67)	Reasons for saving have not been intimated.
12.	32 - Legislature	38.57	8.50 (22.04)	Reasons for saving was due to non-formation of Legislative Assembly up to 21-11-2005
13.	33 - Personnel and Administrative Department	18.29	10.63 (58.12)	Reasons the saving have not been stated.
14.	38 - Registration Department	29.12	6.64 (22.80%)	No tangible reasons for saving have been stated.
15.	40 - Revenue and Land Reforms Department	272.98	54.71 (20.04)	Reasons for saving have not been stated
16.	45 - Sugar Cane Department	15.01	6.45 (42.97)	The saving of Rs 0.88 crore was due to restriction imposed on payment of arrears of ACP and the reasons for the balance saving of Rs 5.57 crore was not intimated.
17.	47 - Transport Department	9.39	3.44 (36.63)	Reasons for saving have not been stated.
Total (A) :		1210.03	387.74	
B. - Capital Voted Section				
18.	3 - Building Construction and Housing Department	135.63	97.33 (71.76)	The reasons of savings of Rs 99.40 crore and excess of Rs 2.07 crore have not been intimated.
19.	12 - Finance Department	11.11	7.43 (66.88)	The reasons for saving of Rs 7.43 crore have not been intimated.

Sl No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of Provision in brackets)	
		(Rupees in crore)		
20.	22 - Home Department	84.74	79.27 (93.54)	The reasons for final saving of Rs 79.27 crore have not been stated.
21.	23 - Industries Department	13.96	8.64 (61.89)	The reasons for the saving of Rs 8.64 crore have not been intimated.
22.	44 - Secondary, Primary and Adult Education Department	6.31	4.42 (70.05)	The reasons for saving was due to non-concurrence of the Finance Department and non-approval by Central Government.
23.	48 - Urban Development Department	11.25	11.25 (100.00)	The reasons for saving of Rs 11.25 crore was due to non-sanction of loans.
24.	50 - Minor Irrigation Department	70.98	42.49 (59.86)	The reasons for final saving of Rs 42.49 crore was not intimated.
	Total (B) :	333.98	250.83	
C. - Revenue Charged Section				
25.	28 - High Court of Bihar	30.89	7.11 (23.02)	The reasons of saving of Rs 7.11 crore was due to vacant posts and retirement of Judges.
	Total (C) :	30.89	7.11	
Grand Total:	(A+B+C)	1574.90	645.68	

APPENDIX - XII
(Refer : Paragraph – 2.3.4; Page-28)

Cases of persistent savings exceeding rupees two crore in each case

Sl. No.	Number and name of Grant/ Appropriation	Savings (In crore of rupees) and its percentage to provision in bracket		
		Year	2003-04	2004-05
A-REVENUE VOTED				
1	2-Animal Husbandry and Fisheries Department	23.05(26)	24.39(26)	24.75(25.29)
2	6-Election	22.26(43)	32.68(18)	37.30(26.98)
3	12-Finance Department	15.33(25)	415.81(89)	39.65(42.99)
4	19-Forest and Environment Department	21.14(39)	24.79(44)	15.98(24.68)
5	20-Health Medical Education and Family Welfare Department	185.56(26)	207.41(26)	457.13(34.35)
6	23-Industries Department	20.92(45)	9.23(25)	9.56(24.86)
7	27-Law Department	41.84(28)	41.15(25)	74.10(34.89)
8	40-Revenue and Land Reform Department	53.42(22)	42.14(17)	54.71(20.04)
9	41-Road Construction Department	27.56(12)	26.64(11)	31.94(10.94)
10	43-Science and Technology Department	26.22(51)	12.02(28)	4.62(11.90)
11	44-Secondary, Primary and Adult Education Department	696.75(23)	1070.36(29)	807.36(18.40)
12	49-Water Resources Department	28.05(12)	63.56(22)	41.26(13.29)
13	51-Welfare Department	183.59(42)	163.72(34)	212.86(29.40)
14	52-Art, Culture and Youth Department	5.37(28)	2.98(16)	5.38(19.51)
Total:		1351.06	2136.88	1816.60
B - CAPITAL VOTED				
1	3-Building Construction and Housing Department	113.28(74)	37.17(41)	97.33(71.76)
2	12-Finance Department	10.64(85)	11.89(80)	7.43(66.88)
3	36-Public Health Engineering Department	113.78(61)	97.98(59)	209.96(63.44)
4	41-Road Construction Department	69.64(53)	576.98(80)	385.13(59.66)
5	42-Rural Development Department	120.21(20)	102.12(22)	225.31(35.59)
6	49- Water Resources Department	315.63(48)	241.73(39)	313.30(35.72)
TOTAL		743.18	1067.87	1238.46
C-Revenue Charged Section				
1	28- High Court of Bihar	5.66(25)	5.65(23)	7.11(23.03)
TOTAL		5.66	5.65	7.11
GRAND TOTAL (A+B+C)		2099.90	3210.40	3062.17

APPENDIX – XIII*(Refer : Paragraph – 2.3.5; Page-28)***Excesses for the years 1977-78 to 2005-06**

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	Amount for which explanation not furnished to PAC
			(Rupees in crore)	
1977-78	2	5, 24	0.4	0.40
1978-79	2	17, 27	16.17	16.17
1979-80	1	17	33.46	33.46
1980-81	2	12, 17	26.03	26.03
1981-82	7	3, 11, 12, 13, 15, 17, 24	39.24	39.24
1982-83	2	12, 22	4.79	4.79
1983-84	2	11, 12	9.98	9.98
1984-85	2	3,14	2.62	2.62
1985-86	2	10, 13	14.83	14.83
1986-87	1	13	65.62	65.62
1987-88	6	9, 19, 25, 38, 48	244.76	244.76
1988-89	3	9, 25, 38	85.15	85.15
1989-90	3	25, 27, 38	99.4	99.4
1990-91	4	37, 38, 42, 43	92.07	92.07
1991-92	2	6, 38, 43	85.11	85.11
1992-93	2	25, 38	93.25	93.25
1993-94	2	25, 37	157.68	157.68
1994-95	1	37	170.61	170.61
1995-96	3	25, 36, 37	213.22	213.22
1996-97	3	20, 23, 37	22.44	22.44
1997-98	1	7	0.01	0.01
1998-99	1	30	0.33	0.33
1999-00	5	10, 13, 14, 40, 50	196.23	196.23
2000-01	5	5, 13, 15, 25, 32	712.34	712.34
2001-02	1	15	491.24	491.24
2002-03	2	15, 47	10.15	10.15
2003-04	7	10, 11, 14, 15, 30, 32, 50	3782.34	3782.34
2004-05	4	19,20,21,46	5.68	5.68
2005-06	4	10,39,40,46	349.56	349.56
Total			7024.71	7024.71

APPENDIX-XIV
(Refer: Paragraph 2.3.5; Page-28)

*Significant cases of excess expenditure exceeding Rupees one crore or more in each cases against the provision in Minor Head
(Rupees in crore)*

Sl. No.	Grant No.	Head of A/c Major/Minor/Sub head	Provision	Expenditure	Excess	Percentage of excess
A.	Revenue Section-Voted					
I	1 Agriculture Department	2401 - Crop Husbandry				
1		0119 - Rashtriya Sam Vikas Yojana	15.50	100.00	84.50	545.16
II	20- Health, Medical Education and Family Welfare Department	2210-Medical and Public Health				
2		0003-Health Sub-Centre 03-101-0003	55.79	77.78	21.99	39.42
III	21-Higher Education Department	2202-General Education				
3		0008-B.N. Mandal University Madhepura (Grants-in-aid) 03-101-0008	67.34	97.34	30.00	44.55
IV	49 Water Resources Department	2701-Medium Irrigation				
4		0002-Maintenance and Repair Koshi Project 01-101-0002	1.30	2.38	1.08	83.08
5		0002-Other Maintenance Expenditure 04-101-0002	3.30	6.28	2.98	90.30
6		0002-Other Maintenance Expenditure 05-101-0002	3.80	7.70	3.90	102.63
A.	Revenue Section-Voted					
V	10-Energy Department	6801-Loans for Power Projects				
7		0001-Loans to Bihar State Electricity Board 00-800-0001	758.44	963.13	204.69	26.99

Sl. No.	Grant No.	Head of A/c Major/Minor/Sub head	Provision	Expend iture	Excess	Percentage of excess
A.	Revenue Section-Voted					
VI	13-Interest Payment	2049-Interest Payment				
8		0001-Interest on Loans for House Building Advances 04-104-0001	0.05	2.82	2.77	5540.00
9		0002-Interest on Loans for Modernisation of Police 04-104-0002	7.46	14.21	6.75	90.48
10		0001-Interest on Pre 1984-85 Loans as Share of Small Saving Collection 04-107-0001	3.08	12.62	9.54	309.74
	Total:		916.06	1284.26	368.20	

APPENDIX-XV
(Refer : Paragraph – 2.3.7; Page-29)

Statement showing cases where supplementary provision was unnecessary

(Rupees in crore)					
Sl No.	Number and name of the Grant / Appropriation	Original Grant/ Appropriation	Expenditure	Savings	Amount of unnecessary Supplementary Grant/ Appropriation
1	2	3	4	5	6
A. REVENUE SECTION – Voted					
1	2-Animal Husbandry and Fisheries Department	95.76	73.11	22.65	2.10
2	3-Building Construction and Housing Department	116.84	104.05	12.79	4.22
3	4-Cabinet Secretariat and Co-ordination Department	7.62	5.36	2.26	0.64
4	6- Election	122.81	100.97	21.84	15.46
5	7-Vigilance	8.08	7.95	0.13	0.46
6	8-Civil Aviation Department	5.11	4.17	0.94	0.04
7	9-Co-operative Department	47.84	46.75	1.09	8.40
8	10- Energy Department	19.28	10.99	8.29	41.90
9	12-Finance Department	84.07	52.58	31.49	8.16
10	15-Pension	2745.53	2455.54	289.99	0.12
11	18-Food Supply and Commercial Department	74.47	49.90	24.57	10.63
12	19-Forest and Environment Department	62.72	48.76	13.96	2.01
13	20-Health, Medical Education and Family Welfare Department	1104.28	873.74	230.54	226.60
14	22-Home Department	1273.22	1195.68	77.54	37.85
15	23-Industries Department	36.67	28.88	7.79	1.76
16	26-Labour Employment and Training Department	213.18	198.59	14.59	3.01
17	27-Law Department	199.67	138.28	61.39	12.71
18	33-Personnel and Administrative Reforms Department	18.06	7.66	10.40	0.23
19	35-Planning and Development Department	449.05	413.25	35.80	64.85
20	36-Public Health Engineering Department	151.08	126.16	24.92	0.58
21	37-Rajbhasha Department	16.27	14.17	2.10	0.01

<i>(Rupees in crore)</i>					
Sl No.	Number and name of the Grant / Appropriation	Original Grant/ Appropriation	Expenditure	Savings	Amount of unnecessary Supplementary Grant/ Appropriation
1	2	3	4	5	6
22	40-Revenue and Land Reforms Department	272.81	218.27	54.54	0.17
23	41-Road Construction Department	291.76	260.11	31.65	0.29
24	42-Rural Development Department	1155.31	1134.92	20.39	65.68
25	44-Middle, Primary and Public Education Department	3674.28	3581.54	92.74	714.62
26	48-Urban Development Department	291.04	281.89	9.15	2.28
27	49-Water Resources Department	299.04	269.20	29.84	11.41
28	50-Minor Irrigation Department	292.40	218.86	73.54	55.43
29	51-Welfare Department	702.12	511.24	190.88	21.98
30	52-Art, Culture and Youth Department	25.72	22.19	3.53	1.85
	Total:	13856.09	12454.76	1401.33	1315.45
B. CAPITAL SECTION - Voted					
1	3- Building Construction and Housing Department	132.58	38.30	94.28	3.05
2	22-Home Department	79.77	5.48	74.29	4.97
3	23-Industries Department	13.32	5.32	8.00	0.64
4	36-Public Health Engineering Department	323.05	121.01	202.04	7.92
5	42-Rural Development Department	627.71	407.73	219.98	5.33
6	49-Water Resources Department	696.98	563.71	133.27	180.03
	Total:	1873.41	1141.55	731.86	201.94
C. REVENUE SECTION - Charged					
1	5-Secretariat of the Governor	2.64	2.30	0.34	0.34
2	13-Interest Payment	3976.74	3648.89	327.85	4.24
3	28-High Court of Bihar	30.26	23.78	6.48	0.64
	Total:	4009.64	3674.97	334.67	5.22
D. Capital Charged					
1	14-Repayment of Loan	3175.01	980.76	2194.25	49.41
	Total:	3175.01	980.76	2194.25	49.41
	Grand Total (A+B+C+D)	22914.15	18252.04	4662.11	1572.02

APPENDIX XVI
(Refer: Paragraph-2.3.7 Page-30)

Statement showing cases where supplementary provision obtained proved excessive (Saving in each case being more than Rs. 20 lakh)

(Rupees. in crore)

Sl No.	Number and Name of the Grant/ Appropriation	Original Provision	Expend iture	Actual requirem ent	Suppleme ntary provision	Excess supplementary Provision
A	Revenue Section-Voted					
1	21-Higher Education Department	660.84	757.08	96.24	99.27	3.03
2	24-Information and Public Relation Department	13.62	13.70	0.08	1.20	1.12
3	43-Science and Technology Department	23.49	34.19	10.70	15.31	4.61
	Total (A)	697.95	804.97	107.02	115.78	8.76
B	Capital Section-Voted					
4	8-Civil Aviation Department	1.00	14.57	13.57	14.57	1.00
5	9-Co-operative Department	12.47	96.91	84.44	85.00	0.56
6	20-Health, Medical Education and Family Welfare Department	38.52	137.91	99.39	102.36	2.97
7	51-Welfare Department	0.53	28.90	28.37	28.88	0.51
8	52-Art, Culture and Youth Department	1.11	3.15	2.04	2.25	0.21
	Total (B)	53.63	281.44	227.81	233.06	5.25
	Grand Total (A+B)	751.58	1086.41	334.83	348.84	14.01

APPENDIX-XVII
(Refer: Paragraph 2.3.7; Page-30)

Statement showing cases where supplementary provision insufficient (excess in each case being more than rupees 10 lakh)

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Original Grant/Appropriation	Supplementary Provision	Actual Expenditure	Final excess
A	Revenue Section-Voted				
1	39-Disaster Management Department	153.47	2.86	450.81	294.48
2	46-Tourism Department	3.99	0.39	4.81	0.43
	Total (A)	157.46	3.25	455.62	294.91
B	Capital Section-Voted				
3	10-Energy Department	1286.49	699.31	2038.50	52.70
	Total (B)	1286.49	699.31	2038.50	52.70
	Grand Total (A+B)	1443.95	702.56	2494.12	347.61

APPENDIX-XVIII

(Refer: Paragraph 2.3.8 Page-30)

Statement of unjustified/excessive surrenders (exceeding Rupees one crore or more)

(Rupees in crore)

Sl No.	Number and Name Grant/Appropriation	Head of Account (Major/ Minor/ Sub-head)	Total Provision Original+ Supplementary	Surrender (Reappropriation)	Total	Expenditure	Excess after surrender/ Reappropriation
A	Revenue Voted Section						
I	1-Agriculture	2401-Crop Husbandry					
1		0119-Rastriya Sam Vikash Yojana 2401-00-106-0119	15.50	15.50	0.00	100.00	100.00
II	2-Animal Husbandry and Fisheries Department	2403-Animal Husbandry					
2		0607-Scheme for control and prevention of animal diseases 2403-00-106-0607	1.84	1.59	0.25	0.32	0.07
		2405-Fisheries					
3		0001-Fisheries Development Scheme 2405-00-001-0001	6.84	1.76	5.08	5.16	0.08
4		0001-Matasya Palak Vikash Abhikaran 2405-00-101-0001	3.43	1.11	2.32	2.33	0.01
III	6-Election	2015-Election					
5		0001-Expenditure on Issue of Photo Identity Cards to Voters 2015-00-108-0001	25.43	12.54	12.89	12.96	0.07
IV	12-Finance Department	2013-Council of Ministers					
6		0001-Ministers 2013-00-101-0001	2.33	1.79	0.54	0.67	0.13

Sl No.	Number and Name Grant/Appropriation	Head of Account (Major/ Minor/ Sub-head)	Total Provision Original+ Supplementary	Surrender (Reappropriation)	Total	Expenditure	Excess after surrender/ Reappropriation
7		0002-Minister of State 2013-00-101-0001	1.64	1.29	0.35	0.37	0.02
V	17-Finance (Commercial tax) Department	2040-Taxes on Sales, Trade etc.					
8		0001-District Charges 2040-00-101-0001	28.21	5.79	22.42	23.17	0.75
VI	20-Health, Medical Education and Family Welfare Department	2210-Medical and Public Health					
9		0003-Health Sub-Centre 2210-03-101-0003	55.79	6.98	48.81	77.78	28.97
VII	22-Home Department	2055-Police					
10		0001-Superintendent 2055-00-001-0001	9.35	1.64	7.71	7.72	0.01
VIII	27-Law Department	2014-Administration Justice					
11		0001-Civil and Session Courts	186.94	83.19	103.75	119.98	16.23
IX	35-Planning and Development Department	3454-Census Surveys and Statistics					
12		0401-Economic Census 3454-02-204-0401	7.19	2.49	4.70	4.83	0.13
X	39-Disaster Management Department	2245-Relief on account of Natural Calamities					
13		0001-Cash payment to helpless and handicapped persons 2245-02-101-0001	30.00	29.63	0.37	0.78	0.41

Sl No.	Number and Name Grant/Appropriation	Head of Account (Major/ Minor/ Sub-head)	Total Provision Original+ Supplementary	Surrender (Reappropriation)	Total	Expenditure	Excess after surrender/ Reappropriation
14		0001-Repairs and restoration of damaged roads and bridges 2245-02-106-0001	15.00	12.37	2.63	2.84	0.21
15		0003-Payment of gratuitous relief to affected families 2245-02-101-0003	3.00	2.41	0.59	0.74	0.15
XI	49-Water Resources Department	2701-Medium Irrigation					
16		0005-Revenue Collection from Irrigation Projects 2701-80-001-0005	11.87	9.15	2.72	3.72	1.00
		Total (A)	404.36	189.23	215.13	363.37	148.24
B	Capital Voted Section						
XII	3-Building Construction and Housing Department	4059-Capital Outlay on Public Works					
17		0101-Buildings 4059-01-051-0101	4.00	1.15	2.85	3.47	0.62
XIII	49-Water Resources Department	4701-Capital Outlay on Medium Irrigation					
18		0103-Irrigation Project for Koshi Basin (Works) (NABARD aided project) 4701- - -0103	5.50	5.01	0.49	3.85	3.36
		Total (B)	9.50	6.16	3.34	7.32	3.98
		Grand Total (A+B)	413.86	195.39	218.47	370.69	152.22

APPENDIX-XIX
(Refer : Paragraph – 2.3.9, Page-30)

Anticipated savings not surrendered (exceeding Rupees one crore)

(Rupees in crore)

Sl. No.	Number and name of the Grant / Appropriation	Savings	Surrender	Unsurrendered Savings	Percentage of Savings
A-Revenue Section-Voted					
1	3- Building Construction and Housing Department	17.01	11.51	5.50	32.33
2	4-Cabinet Secretariat And Co-Ordination Department	2.90	1.30	1.60	55.17
3	6-Election	37.30	36.04	1.26	3.38
4	9-Co-Operative Department	9.49	7.70	1.79	18.86
5	12-Finance Department	39.65	30.90	8.75	22.07
6	15-Pension	290.11	3.37	286.74	98.84
7	19-Forest and Environment Department	15.98	11.82	4.16	26.03
8	20-Health, Medical, Education and Family Welfare Department	457.13	235.93	221.20	48.39
9	21-Higher Education Department	3.03	2.00	1.03	33.99
10	22-Home Department	115.39	94.20	21.19	18.36
11	26-Labour Employment and Training Department	17.60	13.89	3.71	21.08
12	37-Rajbhasha Department	2.11	0.91	1.20	56.87
13	41-Road Construction Department	31.94	26.80	5.14	16.09
14	42-Rural Development Department	86.07	61.94	24.13	28.04
15	44- Secondary, Primary and Adult Education Department	807.36	646.99	160.37	19.86
16	49-Water Resources Department	41.26	21.72	19.54	47.36
17	50-Minor Irrigation Department	128.97	17.05	111.92	86.78
18	51-Welfare Department	212.86	181.51	31.35	14.73
19	52-Art, Culture and Youth Department	5.38	3.56	1.82	33.83
	Total (A)	2321.54	1409.14	912.40	

Sl. No.	Number and name of the Grant / Appropriation	Savings	Surrender	Unsurrendered Savings	Percentage of Savings
B-Capital Section – Voted					
1	12-Finance Department	7.43	6.41	1.02	13.73
2	20-Health, Medical, Education and Family Welfare Department	2.97	1.70	1.27	42.76
3	23-Industries Department	8.64	0.64	8.00	92.59
4	36-Public Health and Engineering Department	209.96	207.86	2.10	1.00
5	41-Road Construction Department	385.13	383.95	1.18	0.31
6	42-Rural Development Department	225.31	207.16	18.15	8.06
7	49-Water Resources Department	313.3	312.29	1.01	0.32
8	50-Minor Irrigation Department	42.49	41.34	1.15	2.71
	Total (B)	1195.23	1161.35	33.88	
C-Revenue Section-Charged					
1	13-Interest Payment	332.09	305.06	27.03	8.14
	Total (C)	332.09	305.06	27.03	
D-Capital Section – Charged					
1	14-Repayment of Loans	2243.66	2178.81	64.85	2.89
	Total (D)	2243.66	2178.81	64.85	
Grand Total(A+B+C+D)		6092.52	5054.36	1038.16	

APPENDIX - XX
(Refer : Paragraph – 2.3.9; Page-30)

Amount surrendered on the last day of March 2006

(Rupees in crore)

SI. No.	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2006
A	Revenue Section – Voted	
1	1- Agriculture Department	92.11
2	2-Animal Husbandry & Fisheries Department	23.77
3	3-Building Construction and Housing Department	11.51
4	4- Cabinet Secretariat and Co-ordination Department	1.30
5	6- Election	36.04
6	7-Vigilance	0.43
7	8-Civil Aviation Department	0.93
8	9- Co-operative Department	7.70
9	10-Energy Department	49.45
10	11-Excise and Prohibition Department	4.05
11	12-Finance Department	30.90
12	15- Pension	3.37
13	16- National savings	0.68
14	17-Finance (Commercial Taxes) Department	6.61
15	18- Food, Supply and Commerce Department	34.87
16	19- Forest and Environment Department	11.82
17	20- Health, Medical Education and Family Welfare Department	235.93
18	21- Higher Education Department	2.00
19	22-Home Department	94.20
20	23- Industries Department	8.62
21	24- Information and Public Relation Department	0.99
22	25- Institutional Finance and Programme Implementation Department	0.60
23	26- Labour, Employment and Training Department	13.89
24	27- Law Department	89.06
25	29- Mines and Geology Department	2.96
26	30- Minorities Welfare Department	1.55
27	31- Parliamentary Affairs Department	0.31
28	32-Legislature	7.82
29	33- Personnel and Administrative Reforms Department	10.24

SI. No.	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2006
30	35- Planning and Development Department	100.20
31	36- Public Health and Engineering Department	25.12
32	37-Raj Bhasha Department	0.91
33	38- Registration Department	6.56
34	39-Disaster Management	145.42
35	40- Revenue and Land Reform Department	50.88
36	41-Road Construction Department	26.80
37	42- Rural Development Department	61.94
38	44- Secondary, Primary and Adult Education Department	646.99
39	45-Sugarcane Department	6.13
40	46- Tourism Department	0.22
41	47-Transport Department	3.27
42	48-Urban Development Department	11.37
43	49-Water Resources Department	21.72
44	50-Minor Irrigation Department	17.05
45	51-Welfare Department	181.51
46	52- Art, Culture and Yourth Department	3.56
	Total	2093.36
B	Revenue Section -Charged	
1	5- Secretariat of the Governor	0.22
2	13- Interest Payment	305.06
3	28- High Court of Bihar	7.10
4	32-Legislature	0.07
5	34- Bihar Public Service Commission	0.61
	Total	313.06
C	Capital Section-Voted	
1	3- Building Construction and Housing Department	96.70
2	10-Energy Department	123.79
3	12- Finance Department	6.41
4	20- Health, Medical Education and Family Welfare Department	1.70
5	22-Home Department	79.22
6	23-Industries Department	0.64
7	30-Minority Welfare Department	5.40
8	33- Personnel and Administrative Reforms Department	3.45
9	36-Public Health Engineering Department	207.86
10	40- Revenue and Land Reforms Department	0.18
11	41- Road Construction Department	383.95

SI. No.	Number and name of the Grant/ Appropriation	Amount surrendered on the last day of March 2006
12	42-Rural Development Department	207.16
13	44-Secondary, Primary and Adult Education Department	3.92
14	46- Tourism Department	0.05
15	48- Urban Development Department	11.25
16	49-Water Resources Department	312.29
17	50- Minor Irrigation Department	41.34
18	51-Welfare Department	0.27
	Total	1485.58
D	Capital- Section-Charged	
1	14-Repayment of Loans	2178.81
	Total	2178.81
	Grand Total (A+B+C+D)	6070.81

APPENDIX-XXI
(Refer paragraph 2.3.10. Page-30)

Statement showing non-utilisation of entire provision (exceeding rupees two crore or more in each case)

(Rupees in crore)

Srl. No.	Grant No. / Department	Head of Account Major / Minor / Sub-Head	Total Grant / Appropriation
A Revenue Voted			
I	1 Agriculture Department	2401 Crop Husbandry	
1.		0606 Scheme for the development of medicinal plant (Macro Mode 90:10) 00 - 110 – 0600	4.12
2.		0608 Fruit Development Scheme (Macro Mode 90:10) 00 - 119 – 0608	3.97
3.		0609 Flower Development Scheme (Macro Mode 90:10) 00 - 119 – 0609	2.97
		2402 Soil and Water Conservation	
4.		0108 Rashtriya Sam Vikas Yojana 00 - 102 – 0108	34.50
II	2 Animal Husbandry and Fisheries Department	2404 Dairy Development	
5.		0402 Chilling Centers 00 - 102 – 0402	4.39
III	10 Energy Department	2801 Power	
6.		0001 Grants by Rural Electrification Corporation for Rural Electrification - Payment of Grants to Bihar State Electricity Board 06 - 190 – 0001	41.84
IV	12 Finance Department	2048 Appropriation for reduction or avoidance of Debt	
7.		0001 Sinking Funds 00 - 101 – 0001	10.00
V	20 Health Medical Education and Family Welfare Department	2210 Medical and Public Health	
8.		0016 Mental Hospital 01 - 110 – 0016	4.60
VI	22 Home Department	2055 Police	
9.		0001 Crime Investigation Department 00 - 101 – 0001	3.77

Srl. No.	Grant No. / Department	Head of Account Major / Minor / Sub-Head	Total Grant / Appropriation		
VII 10.	36 Public Health Engineering Department	2215 Water Supply and Sanitation			
		0001 Grants-in-aid to Village Panchayats for repairing of tube well			
		00 - 198 - 0001	7.20		
VIII 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21.	39 Disaster Management Department	2245 Relief on account of Natural Calamities			
		0004 Purchase of Communication Instruments			
		02 - 112 - 0004	2.00		
		0001 Repair / Restoration of damaged buildings caused by flood			
		02 - 113 - 0001	5.00		
		0002 Repair / Restoration of Buildings damaged by fire			
		02 - 113 - 0002	2.00		
		0001 Grants for Agro input (for damaged crop)			
		02 - 114 - 0001	3.30		
		0001 Repair of damaged irrigation system and flood control system			
		02 - 122 - 0001	4.48		
		IX 16. 17. 18. 19. 20. 21.	51 Welfare Department	2225 Welfare of SCs, STs and OBCs	
				0602 Special Central Assistance for Multifarious Development of Harijans - Special Integrated Scheme for SCs (100 per cent CSS)	
				01 - 102 - 0602	5.00
				0602 Hostel for Girl Students	
01 - 277 - 0602	2.30				
0613 Post entrance scholarship					
01 - 277 - 0613	5.00				
0601 Post entrance scholarships					
03 - 277 - 0601	5.00				
0606 Hostel for students Major construction works					
03 - 277 - 0606	2.88				
0607 Hostel for Girl Students Major construction works					
03 - 277 - 0607	2.30				
B Capital Voted					
IX 22.	3 Building Construction and Housing Department	4059 Capital Outlay on Public Works			
		0002-Minor Works	3.00		
		80-051-0002			

Srl. No.	Grant No. / Department	Head of Account Major / Minor / Sub-Head	Total Grant / Appropriation
23.		4216 Capital Outlay on Housing	
		0602 Judicial Residential Buildings	
		01 - 700 – 0602	2.49
24.		6216 Loans for Housing	
		0003 Payment of arrear amount of loan received from Life Insurance Corporation of India	
		02 - 201 – 0003	18.65
25.		0004 Payment of arrear amount of loan received from General Insurance Corporation of India	
		02 - 201 – 0004	6.01
X	10 Energy Department	6801 Loan for Power Projects	
26.		0007 Loans to BSEB against the amount provided to Electrical Institutions of Central Cell by Rural Electrification Scheme	
		00 - 800 – 0007	72.76
27.		0106 Loans to BSEB, APDPRP	
		00 - 800 – 0106	68.21
XI	12 Finance Department	4058 Capital Outlay on Stationery and Printing	
28.		0101 Machine and Equipment, Modernisation Scheme for Government Press, Gulzarbag	
		00 - 103 – 0101	2.26
XII	22 Home Department	4055 Capital Outlay on Police	
29.		0001 Equivalent amount of Central Government under Police Modernisation Scheme	
		00 - 207 – 0001	72.00
30.		0101 Equipment for Jails	
		00 - 052 – 0101	5.99
XIII	48 Urban Development Department	6217 Loans for Urban Development	
31.		0001 Loans to Municipal Corporation and Municipalities	
		60 - 191 – 0001	4.65
32.		0001 Loan to Municipal Corporation and Municipalities	
		60 - 192 – 0001	5.00
XIV	49 Water Resources Department	4700 Capital Outlay on Major Irrigation	
33.		0103 Irrigation Project for Gandak Basin (Works)(NABARD sponsored project)	
		02 - 800 – 0103	4.00

Srl. No.	Grant No. / Department	Head of Account Major / Minor / Sub-Head	Total Grant / Appropriation
34.		0104-Irrigation Project of Sone basin for payment of Jaighosh for Projects under Jharkhand State	
		03-800-0104	3.37
35.		0103 Irrigation Project for Kiul Badua Chandan Basin (Works) - NABARD sponsored Project	
		04 - 800 – 0103	3.00
36.		4701 Capital Outlay on Medium Irrigation	
		0103 Irrigation Project for Sone Basin (Works) - NABARD aided project	
		03 - 800 – 0103	6.00
37.		4711 Capital Outlay on Flood Control	
		0602 Construction work on Tinmuhani Kursela Embankment	
		03 - 800 – 0602	10.00
38.		0606 Flood Proofing Project in North Bihar (100 per cent Central share)	
		03 - 800 – 0606	3.00
C Revenue Charged			
XV	13 Interest Payment	2049 Interest Payments	
39.		0001 Ways and Means Advances from Reserve Bank of India	
		01 - 115 – 0001	10.00
XV	14 Repayment of Loan	6003 Internal Debt of the State Government	
40.		0001 Ways and Means Advances from Reserve Bank of India	
		00 - 110 – 0001	2000.00
41.		0001-15 year Consolidated Block Loans 1990 02-104-0001	60.90
Grand Total:			2517.91

APPENDIX - XXII

(Refer: Paragraph- 2.3.11 Page-30)

Surrender in excess of actual savings in grants

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Total Grant	Savings	Amount Surrendered	Amount surrendered in excess
A	Revenue Voted Section				
1	1-Agriculture Department	245.14	3.99	92.11	88.12
2	17-Finance (Commercial Taxes) Department	31.41	5.94	6.61	0.67
3	27-Law Department	212.37	74.1	89.06	14.96
	Total	488.92	84.03	187.78	103.75

APPENDIX XXIII*(Refer : Paragraph – 2.3.12; Page-31)****Rush of expenditure during March 2006***

Treasury Month	Revenue Expenditure	Capital Expenditure	Total Expenditure	Percentage of Expenditure in each quarter	Percentage of Expenditure in March
	Rupees in crore				
Apr	133.41	3.01	136.42		
May	629.92	21.98	651.90		
Jun	497.96	23.69	521.65		
Total:	1261.29	48.68	1309.97	6.60	
July	75.92	58.25	816.16		
Aug	1734.36	40.47	1774.83		
Sep	503.25	45.05	548.29		
Total:	2313.52	143.76	3139.28	15.82	
Oct	854.30	28.88	883.18		
Nov	1421.28	42.53	1463.81		
Dec	1684.41	46.54	1730.95		
Total:	3959.99	117.95	4077.94	20.56	
Jan	1296.17	161.40	1457.57		
Feb	1271.97	317.83	1589.80		
Mar-06 (P)	5754.95	1128.20	6883.15		
Mar-06 (S)	1216.12	166.07	1382.19		
Total:	9539.21	1773.50	11312.71	57.02	41.66
Grand Total	17756.00	2083.90	19839.90	100.00	

APPENDIX XXIV

(Refer : Paragraph – 2.3.13; Page-31)

Statement of un-reconciled expenditure

(Rupees in crore)

Sl. No.	Major Head	Amount unreconciled
1.	2011-State legislature	30.15
2.	2012-Governor	2.30
3.	2013-Council of Ministers	1.93
4.	2014-Administration of Justice	152.04
5.	2015-Election	131.45
6.	2029-Land Revenue	137.70
7.	2030-Stamps & Registration	19.91
8.	2039-State Excise	14.78
9.	2041-Taxes on Vehicles	5.09
10.	2045-Other Taxes	0.44
11.	2047-Other Fiscal Services	0.90
12.	2049-Interest Payment	3646.95
13.	2051-Public Service Commission	5.37
14.	2052-Secretariate General Services	44.25
15.	2053-District Administration	370.92
16.	2054-Trg. & Accounts Administration	16.57
17.	2055-Police	1048.32
18.	2056-Jail	65.80
19.	2058-Stationary & Printing	9.56
20.	2059-Public works	49.62
21.	2070-Other Administrative services	84.34
22.	2075-Misc. General Services	0.0024
23.	2202-General Education	3488.81
24.	2203-Technical Education	27.31
25.	2204-Sports & Youth Services	14.32
26.	2210-Medical & Public Health	760.14
27.	2211-Family Welfare	116.71
28.	2215-Water Supply & Sanitation	249.62
29.	2217-Urban Development	114.52
30.	2220-Information & Publicity	4.22
31.	2225-Welfare of SC, ST & OBCs	100.35
32.	2230-Labour & Employment	81.31
33.	2235-Social Security & Welfare	266.26
34.	2236-Nutrition	206.71
35.	2245-Relief on accounts of Natural calamity	448.92
36.	2250-Other Social Services	0.36
37.	2251-Secretariat Social Services	11.51

Sl. No.	Major Head	Amount unreconciled
38.	2401-Crop Husbandry	171.71
39.	2402-Soil & Water Conservation	7.53
40.	2403-Animal Husbandry	17.62
41.	2404-Dairy Development	3.98
42.	2405-Fisheries	6.08
43.	2406-Forestry and Wild Life	1.70
44.	2415-Agriculture Research	52.14
45.	2425-Co-operation	18.45
46.	2435-Other Agricultural Programmes	2.30
47.	2501-Special Programme for Rural Development	66.73
48.	2505-Rural Employment	450.71
49.	2515-Other Rural Development Programme	544.67
50.	2700-Major Irrigation	79.38
51.	2701- Medium Irrigation	55.18
52.	2702-Minor Irrigation	217.80
53.	2705-Command Area Development	44.85
54.	2711-Flood Control	29.62
55.	2810-Non-Conventional Sources of Energy	0.81
56.	2851-Village & Small Industries	18.67
57.	2852-Industries	11.74
58.	2853-Non-Ferrous Mining & Metallurgical Industries	3.59
59.	3054-Roads & Bridges	280.43
60.	3053-Civil Aviation	0.11
61.	3075-Other transport services	0.20
62.	3451-Secretariate Economic Services	15.15
63.	3452-Tourism	4.47
64.	3454-Census Surveys & Statistics	17.17
65.	3456-Civil Supplies	48.47
66.	3475-Other General Economic Services	1.33
67.	3604- Compensation and assignment to local bodies & PRI	4.20
68.	4055-Capital outlay on Police	4.98
69.	4202-Capital Outlay on Education & Sports etc.	11.66
70.	4215-Capital Outlay on Water Supply & Sanitation	3.02
71.	4225-Capital Outlay on Welfare of SC, ST & OBCs	37.18
72.	4406-Capital outlay on Forestry and Wild Life	0.25
73.	4425-Capital Outlay on Co-operation	92.39
74.	4515-Capital Outlay other Rural Development Programme	403.28
75.	4700-Capital Outlay on Major Irrigation	48.53
76.	4701-Capital Outlay on Medium Irrigation	20.48
77.	4702-Capital Outlay on Minor Irrigation	0.18
78.	4711-Capital Outlay on Flood Control	136.41
79.	4885-Capital Outlay on Industries and Minerals	5.29
	Total	14669.90

APPENDIX-XXV (i)
(Refer: Paragraph 2.3.14 Page-31)

(I) Statement of savings under Plan Schemes

(Rupees in crore)

Schemes	Total Provision (Original + Supplementary)	Expenditure	Savings
State Plan	5906.27	4376.06	1530.21
Central Plan	15.70	5.63	10.07
Central Sponsored	994.75	517.00	477.75
Total	6916.72	4898.69	2018.03 (29 % of Total Provision)

APPENDIX-XXV (ii)*(Refer: Paragraph 2.3.14; Page-32)***(II) Statement of substantial savings of rupees five crore and above in Plan Schemes***(Rupees in crore)*

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
A	State Plan				
I	1	2402-Soil and Water Conservation			
1		Rastriya Sam Vikash Yojana 2402-00-102-0108	34.50	0.00	34.50
II	20	2210-Medical and Public Health			
2		Primary Health Centre 2210-03-103-0101	44.50	6.52	37.98
3		Indira Gandhi Cardiac Institute Patna 2210-04- 105-0114	7.96	0.88	7.08
		2211-Family Welfare			
4		Rural Family Welfare Centre 2211-00-101-0101	21.85	4.25	17.60
III	22	4055-Capital Outlay on Police			
5		Equipments for Jails 4055-00-052-0101	5.99	0.00	5.99
IV	30	4225-Capital outlay on Welfare of SCs/STs and OBCs			
6		Minority Welfare Department- Construction of hostel for Minority boys and girls students 4225-80-800-0101	7.96	2.57	5.39
V	36	4215-Capital Outlay on Water Supply and Sanitation			
7		Rural Piped Water Supply Scheme 4215-01-102-0101	13.68	6.97	6.71
8		Loans from NABARD for development of infrastructure for supply of drinking water in Rural Areas 4215-01-102-0116	35.00	0.00	35.00

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
VI	41	5054-Capital Outlay on Road and Bridges			
9		Bridge(NABARD Loan) 5054-03-101-0103	54.38	7.74	46.64
10		Major roads 5054-03-337-0102	58.41	6.47	51.94
11		Central Road Fund 5054-03-337-0106	50.00	13.66	36.34
12		Rastriya Sam Vikash Yojna 5054-03-337-0107	293.43	48.57	244.86
VII	42	2501-Special Programme for Rural Development			
13		Swaran Jayanti Gram Swarojgar Yojna 2501-01-800-0102	80.47	64.74	15.73
14		4515-Capital Outlay on Other Rural Development Programme			
15		Minimum Needs Programme 4515-00- -0101	222.50	49.31	173.19
16		Implementation of Schemes on the recommendations of MLAs / MLCs 4515-00- -0109	335.00	291.30	43.70
17		Border Area Development Programme 4515-00- -0112	5.00	0.00	5.00
VIII	44	2202-General Education			
18		Employment Oriented Scheme under minimum needs programme 2202-01-800-0102	109.37	56.87	52.50
19		Adult Education 2202-04-800-0102	9.09	3.22	5.87
IX	48	2215-Water Supply and Sanitation			
20		Grants-in-Aid to Urban Local bodies for sewerage and sanitation 2215-02-800-0102	72.06	54.69	17.37

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
X	49	2705-Command Area Development			
21		Area Development-Command Level 2705-00-001-0102	35.27	27.04	8.23
		4700-Capital Outlay on Major Irrigation			
22		Rastriya Sam Vikash Yojna 4700-80-800-0101	100.00	0.29	99.71
		4701-Capital Outlay on Medium Irrigation			
23		Irrigation Project for Sone Basin (Works) (NABARD aided Project) 4701-80-800-0103	6.00	0.00	6.00
24		Irrigation Project for Kiul-Badua-Chandan Basin Works (NABARD Sponsored Project) 4701-04-800-0103	18.50	2.43	16.07
		4711-Capital Outlay on Flood Control Projects			
25		Flood Control Embankment Road Scheme (NABARD Sponsored Scheme) (Works) 4711-01-001-0111	16.00	0.97	15.03
26		Drainage Projects (NABARD Sponsored Projects)Works 4711-01-001-0112	69.00	0.56	68.44
XI	50	2702-Minor Irrigation			
27		Rastri Sam Vikas Yojna 2702-03-103-0105	200.00	100.00	100.00
		4702-Capital Outlay on Minor Irrigation			
28		Loans from NABARD for completion of incomplete works of tubewell schemes 4702-00-102-0101	40.00	10.36	29.64

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
29		Loans from NABARD for completion of incomplete Lift Irrigation Schemes 4702-00-102-0103	25.00	13.89	11.11
XII	51	2236-Nutrition			
30		Scheme for distribution of nutritious food for pregnant women, children and nursing mother 2236-02-101-0102	247.97	201.45	46.52
31		Special Programme for distribution of food grains to under nutritious pregnant/post delivery women and adolescent girls 2236-02-101-0103	13.80	5.26	8.54
		Total	2232.69	980.01	1252.68
B	Central Sponsored Schemes				
XIII	20	2210-Medical and Public Health			
32		National Malaria Eradication Programme-Including Kalajar 2210-06-101-0602	16.80	0.00	16.80
		2211-Family Welfare			
33		Health Sub-Centre 2211-00-101-0602	152.36	86.33	66.03
34		Compensation 2211-00-105-0601	11.00	0.64	10.36
XIV	36	4215-Capital Outlay on Water Supply and Sanitation			
35		Central Rural Water Supply Programme 4215-01-102-0602	199.70	69.57	130.13
36		Accelerated Urban Water Supply Scheme 4215-01-102-0603	25.00	5.19	19.81

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
XV	48	2217-Urban Development			
37		Grants-in-aid to Urban Local Bodies for Integrated Urban Development 2217-80-800-0601	7.00	0.75	6.25
XVI	49	4711-Capital Outlay on Flood Control Projects			
38		Construction work of Tinmuhani Kursaila Embankment 4711-01-800-0602	10.00	0.00	10.00
39		Extension of Embankment of Kamla river (Indian portion) and Heightening and Strengthening) (100% Central Share) 4711-01-800-0604	15.00	6.99	8.01
40		Extension and Strengthening of Embankment of river Bagmati 4711-01-800-0609	15.00	1.50	13.50
41		Anti Erosion Work on river Ganga 4711-01-800-0610	26.00	12.75	13.25
42		Water Drainage Project under Additional Central Assistance 4711-01-800-0611	28.00	7.00	21.00
XVII	51	2225-Welfare of SC,ST and OBC			
43		Special Central Assistance for Multifarious Development of Harijans-Special Integrated Scheme for SCs (100% Centrally Sponsored Scheme) 2225-01-001-0612	5.00	0.00	5.00
44		Post entrance scholarship 2225-02-277-0601	5.00	0.00	5.00
45		Consolidated Child Development Scheme 2235-02-102-0602	118.93	91.88	27.05

Sl. No.	Grant No.	Head of Account (Major/Minor/Sub-Head/Scheme)	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
46		Externally Sponsored Scheme (World Bank) State Sponsored Integrated Child Development Scheme 2235-02-102-0603	65.79	50.35	15.44
47		Balika Samridhi Yojna Grants- in-aid 2235-02-103-0605	10.24	0.00	10.24
		Total	710.82	332.95	377.87
		Grand Total (A+B)	2943.51	1312.96	1630.55

APPENDIX-XXVI

(Refer Paragraph: 3.1.7 Page-39)

Details of presentation of annual plans from preparation to sanctioning stage

Plan year	Date of receipt in Home department from Police headquarters	Date of approval of empowered committee	Date of sending plan to MHA	Date of approval by MHA	Date of issue of sanction by the Department
2001-02	10.11.2001	15. 01.2002	22.01.2002	02.02.2002	05.03.2003
2002-03	09.11.2002	17.12.2002	14.02.2003	20.03.2003	04.03.2004
2003-04	07.01.2004	12.02.2004	20.09.2004	Not approved	--
2004-05	08.09.2004	20.09.2004	20.09.2004	22.09.2004	31.03.2005
2005-06	10.06.2005	11.06.2005	25.06.2005	14.09.2005	16.02.2006

APPENDIX-XXVII

(Refer Paragraph: 3.1.8 Page-39)

Statement of physical and financial target, achievement, expenditure both on complete and incomplete work of buildings construction during 2001-06

(Rupees in crore)

Type of Construction	Units taken up for construction (Plan Year 2000-02)		Achievement				
	Physical	Financial	Physical		Financial		
			Completed	In Progress	Completed	In Progress	Total expenditure
Lower Sub-ordinate Quarter	1072	26.80	694	378	15.71	5.11	20.82
Upper Sub-ordinate Quarter	370	17.54	252	118	10.02	3.32	13.34
Police Station	23	2.76	7	12	0.82	0.47	1.29
Distt.Control Room	36	4.09	22	14	1.67	0.50	2.17
Boundary Wall	80	3.20	51	29	1.79	0.19	1.98
Female Barrack	22	0.56	18	4	0.92	0.16	1.08
Police Line	5	23.57	1	4	3.45	9.22	12.67
Total	1608	78.52	1045	559	34.38	18.97	53.35

APPENDIX-XXVIII

(Refer Paragraph: 3.1.11.1 Page-44)

Statement of excess expenditure above approved rate

(Rs in lakh)

Name of vehicle/ arms	Plan Year	Purchase during the year	Rate approved (per unit)	Total Amount approved	Rate Purchased	Total Amount of Purchase	Difference in rate	Total Number Purchased	Total Excess Expenditure
1	2	3	4	5	6	7	8	9	10
BP Gypsy	2000-01	2002-03	10.00	110.00	12.02	132.22	2.02	11	22.22
Crane with Fabrication	2000-01	2002-03	9.00	117.00	11.52	149.76	2.52	13	32.76
Mine Protected Vehicle	2000-01	2002-03	55.00	220.00	60.32	241.28	5.32	4	21.28
Prisoner Van	2000-01	2002-03	9.75	204.75	10.82	227.22	1.07	21	22.47
AK-47	2001-02	2003-04	0.05	20.00	0.07	28.00	0.02	400	8.00
BP Car	2001-02	2003-04	14.00	14.00	19.65	19.65	5.65	1	5.65
INSAS Rifle	2001-02	2003-04	0.22	64.50	0.26	78.60	0.05	300	14.10
Mine Protected Vehicle	2001-02	2003-04	55.00	550.00	60.32	603.20	5.32	10	53.20
Vehicle Mounted Water Canon	2001-02	2003-04	24.00	264.00	28.00	308.00	4.00	11	44.00
BP Gypsy	2001-02	2004-05	10.00	40.00	12.05	48.20	2.05	4	8.20
MMV	2002-03	2004-05	55.00	330.00	60.32	361.92	5.32	6	31.92
81mm mortar	2002-03	2005-06	0.20	1.00	9.40	47.00	9.20	5	46.00
Total				1935.25 or Rs.19.35 crore		2245.05 or Rs 22.45 crore			309.80 or Rs 3.10 crore

APPENDIX-XXIX

(Refer Paragraph: 3.2.5- Page-50)

Summary of SRI findings

Household details

Out of all the households covered in Bihar, in about 97.7% of the households, the heads of the households were males and in about 1.9 % of the households the head of the household were females.

About 19.1 % of the households belonged to scheduled castes and 0.8 % to scheduled tribes while close to 53.3 % were from backward and other backward castes.

While about 17.4 % of the heads of the households reported completing primary schooling, another 13.9 % reportedly completed secondary schools and about 8.8 % completing their higher secondary schooling. Out of the total households covered in Bihar, only about 6.8 % of the head of households were reportedly graduates.

Among all the households, questions with regard to children earning for the household was also enquired, and it emerged that about 1.2% of the households had children below the age of 15 years as earning members. Among the children covered under the study, it was found that 32.9% of children help their parents in their work or business and about 28 percent of children work outside home to supplement their family needs.

School Details

Of all the schools covered 0.5 % of primary, 0.2 % of Upper primary and 10.8 % of high schools were boys schools, 1.0 % of primary, 3.4 % of Upper primary and 29.7 % of high schools were girls schools and 98.5 % of primary, 96.4 % of Upper primary and 59.5 % of high schools were co-educational.

Coverage of children under SSA

The total number of children estimated in the age group of 6-14 years is 2.26 crore out of which 1.23 crore are males and 1.03 crore are females. Among these children it is estimated that a total of 40 lakh children are out of school, out of which 17.74 lakh are males and 22.33 lakh are females.

In terms of ratios, about 177 children per 1000 in the age group 6-14 years were out of school in Bihar. 184 out of 1000 children in rural areas and 108 out of 1000 children in urban areas were out of school. Across the gender divide, it was found that 217 girls and 144 boys were out of school.

Coverage of schools under SSA

When distributed by rural and urban, it emerged that about 8.1 % of the villages and 8.8 % of the urban blocks were not covered by schools.

Among those schools covered under the study, reportedly about 98.6 % of primary schools, 99.2% of Upper primary schools and 70.3 % of high schools had received grants/ aid under Sarva Shiksha Abhiyan funds. Among these 100.0 % of primary schools, 98.9 % of Upper primary schools and 80.0 % of high schools in urban areas and 98.4 % of primary schools, 99.3 % of Upper primary schools and 66.7 % of high schools in rural areas reported receiving grants/ aid under SSA.

Civil works & Facilities under SSA

Among the schools in which civil works were taken up, about 20.3 % of primary schools, 36.9 % of Upper primary schools and 10.8 % of high schools reported constructing new buildings for the schools and about 58.8 % of primary schools, 59.2 % of Upper primary schools and 18.9 % of high schools reported utilising funds for repairing existing structures. 16.3 % of primary schools, 17.1 % of Upper primary schools and 0.3 % of high schools reported construction of toilets. Also about 2.1 % of primary schools, 4.4 % of Upper primary schools and 0.1 % of high schools reported constructing separate toilets for girls in addition to existing toilets.

About 12.5 % of primary schools, 13.3 % of Upper primary schools and 0.5% of high schools reported utilising funds from SSA to construct water supply installations in the schools.

Apart from civil works, many schools have also reported utilising the funds under SSA to create facilities for better learning environment for the children. Some of these were Library Books (6.1 % in primary schools, 14.6% in Upper primary schools and 0.6% in high schools), Computers (1.0% in primary schools, 1.7% in Upper primary schools and 0.1 % in high schools), black boards (28.8% in primary schools, 23.6 % in Upper primary schools and 0.6 % in high schools) and electric fittings (1.3% in primary schools, 5.0 % in Upper primary school and 0.1 % in high schools). Some of the other items for which SSA funds were utilised include Reference Books (6.6% in primary schools, 11.8% in Upper primary schools and 0.2% in high schools), computer training (1.0% in primary schools, 0.8% in Upper primary schools and 0.2% in high schools with upper primary sections) and essential item like chalk (34.1 per cent in primary, 27.5 percent in upper primary and 0.51 in high schools) and Dusters (33.2 percent in primary, 27per cent in upper primary and 0.5 per cent in high schools).

Utilisation of grants under SSA

About 93.5% of primary schools, 93.3% of Upper primary schools and 73.1% of high schools had accessed the schools grant, almost 84.5% of primary schools, 86.5% of Upper primary schools and 65.4% of high schools had received the teachers grant about 2.2 % of primary and 8.5% of Upper primary schools had accessed the grant under provisions for disabled children.

Community Involvement

About 50.9% of primary schools, 41.6% of Upper primary schools and 1.4% of high schools had education committees formed in the locality. In about 49.8% of primary schools, 41.0% of Upper primary schools and 1.2% of high

schools, the committees also had bank accounts jointly started with the headmaster of the school to bring accountability to the expenditures incurred for the development of the school. In about 61.8% of schools the community members have also been trained under SSA.

School infrastructure

School infrastructure refers to the building, structures and installations that are necessary to run an educational institution. In this aspect, the type of school building is one of the most prominent indicators about the state of school infrastructure in the state. About 1.6% of primary schools and 2.1 % of Upper primary schools were operating in Kuccha structures. While in 11.2% of primary schools, 21.2% of Upper primary schools and 24.3% of high schools, the structures were observed to be semi-pucca. About 81.3% of primary, 75.6% of Upper primary and 75.7% of high schools were Pucca structures. About 5.6% of primary and 1.0% of Upper primary schools did not have any building at all.

Mid-day meal scheme, one of the flagship programmes of the government, is reportedly implemented in 79.3 % of primary schools, 82.9 % of Upper primary schools and 10.8 % of high schools. While 86.1 % of Primary schools, 84.1 % Upper primary schools and 80.0 % of high schools reported that teaching learning materials (TLM) have been given to all the classes and about 14.2 % of Primary schools, 12.2 % of Upper primary schools and 20.0 % of high school reported that TLM have been given to some of the classes. About 3.7 % of Primary schools, 3.4 % of Upper primary schools reported that no TLM have been provided.

Impact of education schemes

It emerged across the state that affordability was the main reason for children not being enrolled in schools as cited by 33.7 % of parents. Apart from that some of the other important reasons cited were 'child does not like to go to school' (20.1 %) and 'too young to go to school' (16.8 %).

Across the gender divide, it was found that affordability was the main reason for not enrolling girl child (36.7 %) as well as the male child (29.9 %) of parents respectively. The reasons remained the same across the type of locality. 33.6 % of parents from rural areas and 34.3 % of parents in urban areas cited affordability as the main reason for not enrolling their children in schools.

Quality of education

Among those children who attend schools, nearly 5.7 % said that their school does not open on time. While about 2.9 % of children in urban areas reported the same, the proportion was higher in rural areas at 6.5 %. It was interesting to note that about 5.5 % of children said that their school does not open on all working days. Apart from the school functioning, the role of the teachers is also critical. About 1.3 % of the children reported that the teachers are very irregular to school and about 4.3 % reported that teachers are regular only to some extent to the school. About 8.2 % of children said that the teachers do

not take for the full duration. This was reported by 9.1 % of children in rural areas and 5.1 % in urban areas.

Reach of Beneficiary schemes

Across the state it emerged that mid-day meals are being served in about 30.3 percent of the schools. This was 32.7 % in rural areas and 21.5 % in urban areas.

About 25.6 % of the children said that they received free text books and among all children about 66.7 % said they received free text books on time. When segregated by type of locality, 65.8 % of children who received free text books in rural areas said that they received all the free text books on time as against 71.3 % in urban areas.

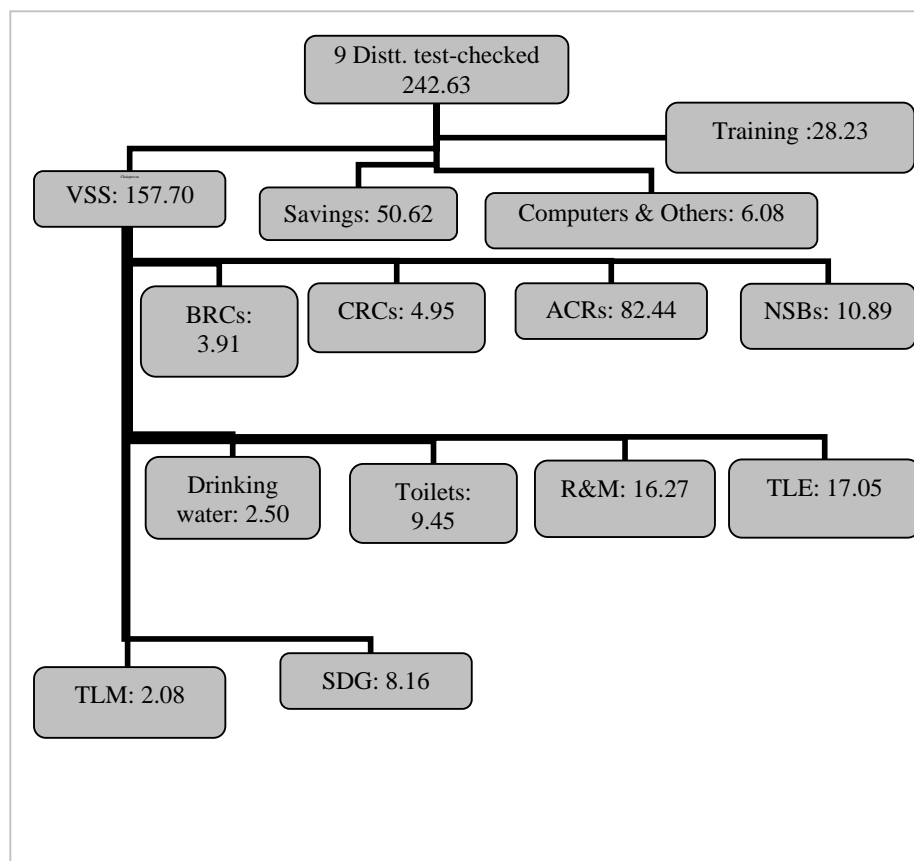
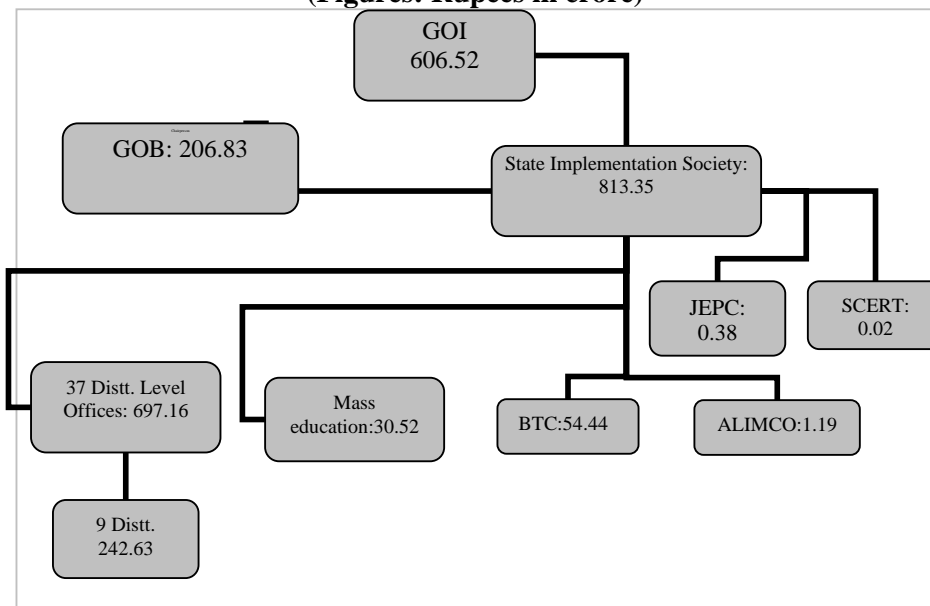
Overall satisfaction level

On the whole about 21.1 % of the parents said that they were extremely satisfied as compared to 15.9 % who said that they were not satisfied with the quality education that their children were receiving at schools.

APPENDIX-XXX

(Refer Paragraph: 3.2.6.3 Page-51)

**Fund flow chart of S.S.A.
(Figures: Rupees in crore)**



APPENDIX-XXXI*(Refer Paragraph: 3.2.6.4.-- Page-52)****Fund position and expenditure of nine districts test checked.***

Name of districts	Funds transferred to DPCs during 2001-05	Funds received during 2001-05	Expenditure during 2001-05	Savings (+) Excess (-)
(Rupees in crore)				
Auraungabad	24.64	23.21	22.53	2.11(15%)
Begusarai	20.13	14.86	10.83	9.30(46%)
East Champaran	57.73	55.70	43.15	14.58(25%)
Muzaffarpur	26.94	23.48	20.14	6.80(25%)
Patna	25.65	25.91	25.14	0.51(2%)
Purnea	11.53	9.23	8.89	2.64(23%)
Saharsa	11.23	10.73	14.17	(-) 2.94(26%)
Samastipur	24.83	23.04	18.66	6.17(25%)
Saran	39.95	38.19	28.50	11.45(29%)
Total	242.63	224.35*	192.01	50.62(22%)

(Figures in bracket indicate percentage)

(Rs 18.28 crore transferred by Bihar Shiksha Pariyojana Parishad to District Programme Co-ordinators during 2004—05 was received in August 2005 due to delayed despatch of Bank drafts (August 2005).

The Director in his reply stated that all precautionary measures have been taken to ensure transfer of funds and its acknowledgement in time

APPENDIX-XXXII

(Refer Paragraph: 3.2.7.1---- Page-54)

Difference in DISE data in comparison to 2003 to 2004 and data furnished by District, DPC and Census in nine test-check districts.

Sl.no	Name of district	No. of block			No. of CRCs			No. of village			No. of schools			No. of available teacher		
		2003 DISE	2004 DISE	By District 2005	2003 DISE	2004 DISE	By DPCs 2005	2003 DISE	2004 DISE	From Census 2001	2003 DISE	2004 DISE	By DPCs 2005	2003 DISE	2004 DISE	By DPCs 2005
1.	Aurangabad	11	11	11	111	124	115	1345	1562	1848	1521	1518	1521	2637	2432	3166
2	Begusarai	19	18	18	147	198	198	867	1350	1211	1131	1098	1079	2637	2432	3380
3	East Champaran	27	27	27	198	211	211	1447	1447	1317	2118	2207	2181	4085	4017	4910
4	Muzaffarpur	17	16	16	179	212	212	1805	1921	1796	2650	2663	2651	5658	6058	5884
5	Patna	23	23	23	276	279	279	1514	1516	1421	3158	3268	3208	5894	5078	6692
6	Purnea	11	14	14	123	140	140	1160	1293	1281	1256	1250	1242	NA	658	3099
7	Saran	20	20	20	174	176	176	1415	1434	1765	1886	1908	1899	3450	3456	4397
8	Saharsa	10	10	10	87	121	121	441	441	468	774	775	775	1905	1919	2350
9	Samastipur	20	20	20	175	175	175	1259	1259	1248	1505	1697	1693	3390	3679	4444
	Total	158	159	159	1470	1636	1627	11253	12223	12355	15999	16384	16249	29656	29729	38322

APPENDIX-XXXIII*(Refer Paragraph: 4.1.4 Page-104)**Comparison of compressive strength of cement*

Name of the Division	Required			Actual		
	3 days	7 days	28 days	3 days	7 days	28 days
Irrigation Division, No.3 Jamui	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	Not done	18 MPa	31 MPa
W.K.C. Division, Khutauna	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	-do-	19 MPa	29 MPa
T.C. Division, Mothihari	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	13 MPa	25 MPa	43 MPa
Irrigation Division, Murliganj	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	15 MPa	18 MPa	38 MPa
W.K.C. Division, Darbhanga	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	9 MPa	17 MPa	25 MPa
Saran Canal Division, Marhaura	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	13 MPa	18 MPa	22 MPa
T.C. Division, Narkatiaganj	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	12 MPa	14 MPa	20 MPa
Drainage Division, Samastipur	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	9 MPa	14 MPa	25 MPa
FCD, Begusarai	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	10 MPa	21 MPa	29 MPa
Ganga Pump Nahar Division, Bateshwar Asthan	Not less than 16 MPa	Not less than 22 MPa	Not less than 33 MPa	9 MPa	13 MPa	21 MPa

APPENDIX-XXXIV

(Refer Paragraph: 4.2.1 Page-110)

Excess payment made to suppliers against first tender.

(Quantity in metres and amount in Rupees)

Category of pipes	Diameter of pipes	Quantity supplied as per tender dated 03.11.2004	Quoted rates		Difference (Col 4-5) percentage in bracket	Excess payment (Col 3 x col 6)
1.	2.	3.	4.	5.	6.	7.
			1st tender	2nd tender		
K-7	100 mm	36988	701.54	531.44	170.10 (24)	6291659
	150 mm	24374	1021.56	736.14	285.42 (28)	6956827
	200 mm	16416	1489.98	974.81	515.17 (35)	8457031
	250 mm	1778	2007.61	1275.67	731.94 (36)	1301389
	300 mm	253	2588.85	1611.48	977.37 (38)	247275
K-9	150 mm	2620	1246.14	863.00	383.14 (31)	1003827
	200 mm	433	1667.79	1198.00	469.79 (27)	203419
	250 mm	50	2189.87	1605.00	584.87 (28)	29244
Total						24490671 or Rs 2.45 crore

APPENDIX-XXXV

(Refer Paragraph: 4.2.1 Page-110)

Penalty not imposed on delayed supply of material

Supply order/ dt.	Quantity supplied (metre)						
	100 mm	150 mm	200 mm	250 mm	300mm	150 mm	200 mm
1117/22.03.05	2927	-	54 305 447 5794 88	20 62 268	121	-	131 30 23
723/07.03.05	3844 253 3087 726 3607 1960	-	28 310 393 1771	10 63 82	37	-	69 30 14 37
1361/30.03.05	-	395 825 825 1846 1237 165 460	-	-	-	-	-
1362/30.03.05	90 550 796 553 533 300 888	-	553 45 920 680 30 1536	25 204 30	-	-	-
1118/22.03.05	-	46 710	-	-	-	30 23	-
724/07.03.05	-	24 277 1231 874 3199 207 1974	-	-	-	30 37	-
1119/22.03.05	-	740 2389 916	-	-	-	500 2000	-
Total	20114	18340	12954	764	158	2620	334
Rate	701.54	1021.56	1489.98	2007.61	2588.85	1246.14	1667.79
Value	14110775.56	18735410.40	19301200.92	1533814.04	409038.30	3264886.80	557041.86

value of supply

Rs 57912167.88

Penalty to be imposed (at the rate of 10 per cent) **Rs 5791216.78**

or **Rs 58 lakh**

APPENDIX-XXXVI

(Refer Paragraph: 4.2.7 Page-116)

Tenders invited by IRCON before the approval of GADs

Sl. No.	L.C. No.	Joint inspection	Tender		GAD			Present status as on 29.04.06	Hindrance due to land acquisition/utility shifting
			Invited	Opened	Sent by Railway / IRCON	Approved by State Government vide	Change in specification and other direction		
1	72	06.04.05		07.12.04		168/ 12.05.05	Deleted	Concept plan for new location, received and being examined	
2	30	06.04.05		07.12.04	24.02.05	168/ 12.05.05	Deleted	Deleted	
3	31	06.04.05		07.12.04	22.02.05	168/ 12.05.05	One leg of northern approach leading towards Airport side is decided to be deleted	Work started	Yes
4	52/1			01.02.05	24.02.05	178/ 17.05.05	Longitudinal gradient of both side of the approaches may be reduced to 1 in 40 instead of 1 in 50		
5	26	10.08.05		28.04.05	27.04.05	402/ 06.09.05	Deleted	Deleted (proposed to be shifted to LC 25)	
6	27	10.08.05		28.04.05	27.04.05	402/ 06.09.05	(xii) changes such as Gradient must not exceed 1 in 35, Rotary of appropriate diameter at each junction, extra widening for curve upto 300m radius etc. No work should be started before Land Acquisition and site clearance, NOC from concerned department		
7	1			28.04.05	18.03.05	261/ 22.06.05	RE wall must not exceed 05mtr, extra widening for curve upto 300 m radius, gradient must not exceed 3% footpath on either side of approaches should be deleted. No work should be started before land acquisition, site clearance and NOC from concerned department.	Not feasible (Deleted)	
8	2				18.03.05	261/ 22.06.05	--do--	Work in progress	
9	101			28.04.05	25.02.05	173/ 16.05.05	RE wall must not exceed 05 mtr. Extra widening curve upto 300 m. radius, gradient mut not exceed 3%, a minimum 5 mtr. Wide slop road along both sides of the approaches has to be provided if land is available	Work in progress	Yes
10	101/A			28.04.05	25.02.05	173/ 16.05.05	--do-- No works should be started	--do--	Yes

Sl. No.	L.C. No.	Joint inspection	Tender		GAD			Present status as on 29.04.06	Hindrance due to land acquisition/utility shifting
			Invited	Opened	Sent by Railway / IRCON	Approved by State Government vide	Change in specification and other direction		
							before NOC from concerned department		
11	1 & 79A							Work started (2 test pile completed)	

APPENDIX-XXXVII

(Refer Paragraph: 4.3.1 Page-120)

Comparison of the features of King Air C90B with the upgraded model King Air C90 GT.

	King Air C90 B	King Air C90 GT
Price (standard equipped)	US\$ 2,765,000.00	US\$ 2,950,000.00
Engines Power	Two pratt and whitney PT 6A-21 550 shp	Two pratt and whitney PT 6A-135 750 shp
Maximum speed	246 kts	272 kts
Certified ceiling	30,000 ft.	It takes only 22 minutes to reach its 30,000 feet certified ceiling , a fifty per cent reduction in the time needed to reach its certified ceiling
Cruising speed	239 kts (275 mph)	275 kts
Take off distance	2709 feet at max. gross take off weight (MGTOW)	2392 feet at max gross take off weight (MGTOW)
Passenger capacity	5 passengers	7 passengers
Landing distance		Can land on short runways or unimproved strips