

APPENDIX-1.1 (PART A)

(Refer: Paragraph 1.1 Page-1)

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.

APPENDIX-1.1 (PART B)

(Refer: Paragraph 1.1 Page-1)

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 2007-08
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2008
Statement No.9	Shows the revenue and expenditure under different heads for the year 2007-08 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 2007-08
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 2007-08
Statement No.15	Depicts the capital and other expenditure to the end of 2007-08 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Bihar
Statement No.18	Provides the detailed account of loans and advances given by the Government of Bihar, the amount of loan repaid during the year, the balance as on 31 March 2008
Statement No.19	Gives the details of earmarked balances of reserve funds

APPENDIX-1.1 (PART C)*(Refer: Paragraph 1.2 Page-4)***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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Weighted Interest Rate (I_w)	$I_w = \sum_i^n I_i W_i$, where I_i is the rate of interest on the i^{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 * Interest spread
Interest received as per cent to Loans Outstanding	Interest Received / $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts 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 1.2.2 Page-4)

Outcome Indicators of the States' Own Fiscal Correction Path

(Rupees in crore)

	Base Year Estimate (Actual)	2004-05 (Actual)	2005-06 (RE)	2006-07 (BE)	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 + Interest + Pensions (11+12+13)	10632	10804	13752	15061	15725	16675	17676
18. as % of Revenue Receipts (17/8)	85	69	72	67	64	61	57
19. Revenue Surplus/Deficit (8-16)	-255	1076	-153	611	1310	2955	3532
B. 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/SPVs 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

RE- Revised Estimate, BE- Budget Estimate.

APPENDIX – 1.3

(Refer: Paragraph 1.2; Page-4)

Abstract of receipts and disbursements for the year 2007-08

(Rupees in crore)

Receipts			Disbursements				
2006-07		2007-08	2006-07		Non-Plan	Plan	2007-08
	Section A: Revenue						
23083.19	I Revenue Receipts		28209.72	20585.05	18758.89	4803.98	23562.87
4033.08	Tax Revenue	5086.17		8643.03	General Services	8965.58	286.39
511.28	Non Tax Revenue	525.59		7917.21	Social Services	7066.71	2801.28
13291.72	State's Share of Union Taxes and Duties	16766.29		5252.55	Education, Sport, Art and Culture	4783.48	712.51
1683.41	Non Plan Grants	1505.08		984.61	Health and Family Welfare	1011.52	129.96
2445.24	Grants for State Plan Schemes	2913.83		513.73	Water Supply, Sanitation, Housing and Urban Development	324.33	389.06
144.29	Grants for Central Plan Schemes	53.26		17.01	Information and Broadcasting	21.02	4.14
974.17	Grants for Centrally Sponsored Schemes	1359.50		130.74	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	49.23	198.64
				395.90	Labour and Labour Welfare	38.11	243.27
				606.18	Social Welfare and Nutrition	822.14	1117.39
				16.49	Others	16.88	6.31
				4020.81	Economic Services	2721.59	1716.31
				585.15	Agriculture and Allied Activities	447.13	289.71
				1318.87	Rural Development	560.08	1093.02
				435.30	Irrigation and Flood Control	459.41	102.52
				1080.64	Energy	720.00	6.28
				86.34	Industry and Minerals	25.30	207.67
				414.14	Transport	405.85	1.69
				100.37	General Economic Services	103.82	15.42
				4.00	Grants-in-aid and Contributions	5.01	5.01
	II Revenue Deficit Carried Over to Section B			2498.14	II Revenue Surplus Carried Over to Section B		4646.85
23083.19	Total Section A		28209.72	23083.19			28209.72

Receipts				Disbursements				
2006-07			2007-08	2006-07				2007-08
	Section B: Others							
1887.58	III Opening Cash Balance Including Permanent Advances and Cash Balance Investment		1407.58	2083.90	II Capital Outlay	113.06	5990.72	6103.78
				71.91	General Services	101.28	121.23	222.51
				328.43	Social Services	8.45	790.47	798.92
				29.14	Education, Sport, Art and Culture		57.28	57.28
				137.91	Health and Family Welfare		245.55	245.55
				124.20	Water Supply, Sanitation, Housing and Urban Development	8.45	330.88	339.33
				37.18	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		44.75	44.75
					Social Welfare and Nutrition		107.52	107.52
					Others		4.49	4.49
				1683.56	Economic Services	3.33	5079.02	5082.35
				93.19	Agriculture and Allied Activities	0.86	21.51	22.37
				404.23	Rural Development	5.81	1485.71	1491.52
				591.46	Irrigation and Flood Control		887.77	887.77
				302.01	Energy		115.00	115.00
				5.29	Industry and Minerals		164.59	164.59
				274.99	Transport	-3.34	2302.84	2299.50
				12.39	General Economic Services		101.60	101.60
7.40	IV Recoveries of Loans and Advances		26.16	1747.82	III Loans and Advances Disbursed	77.94	194.76	272.70
	From Power Projects			1735.27	For Power Projects	43.32	193.91	237.23
3.86	From Government Servants	4.76		3.68	To Government Servants	7.33		7.33
3.54	From Others	21.40		8.87	To Others	27.29	0.85	28.14
2498.14	V Revenue surplus brought down		4646.85					
2357.86	VI Public Debt Receipts		1611.90	980.76	IV Repayment of Public Debt			1631.85
2354.65	Internal Debt Other than Ways and Means Advance and Overdraft	1143.64		707.61	Internal Debt Other than Ways and Means Advance and Overdraft	1203.35		

Receipts				Disbursements			
2006-07			2007-08	2006-07			2007-08
	Net Transaction under Ways and Means Advance and Overdraft				Net Transaction under Ways and Means Advance and Overdraft		
3.21	Loans and Advances from Central Government	468.26		317.37	Repayment of Loans and Advances to Central Government	428.50	
9224.07	VI Public Account Receipts		12837.48	8016.04	VI Public Account Disbursements		10333.58
1012.16	Small Savings, Provident Fund etc.	1083.81		617.11	Small Savings, Provident Fund etc.	815.41	
0.00	Reserve Funds	391.70		0.00	Reserve Funds	436.30	
3014.13	Deposits and Advances	4484.56		2144.65	Deposits and Advances	2784.53	
159.78	Suspense and Miscellaneous	190.07		153.13	Suspense and Miscellaneous	228.29	
5038.00	Remittances	6687.34		5101.15	Remittances	6069.05	
				1407.58	VII Cash Balance at the end		2188.06
				-1028.59	Deposits with Reserve Bank	-2400.21	
				209.54	Departmental Cash Balance including Permanent Advances etc.	117.12	
				2226.62	Cash Balance Investment	4471.15	
15975.05	Total Section A		20529.97	15975.05			20529.97

APPENDIX – 1.4

(Refer: Paragraph - 1.2; Page-4)

Sources and application of funds

(Rupees in crore)

2006-07	Sources		2007-08
23083.19		Revenue Receipts	28209.72
7.40		Recoveries of Loans and Advances	26.16
1332.88		Increase in Public debt	-19.95
1208.03		Net Receipts from Public Account -	2503.90
	395.05	Increase in Small Savings, Provident Funds, etc.	268.40
	869.48	Increase in Deposits and Advances	1700.03
	0.00	Increase in Reserve funds	-44.60
	6.65	Net effect of Suspense and Miscellaneous transactions	-38.22
	-63.15	Net effect of Remittance transactions	618.29
		Decrease in cash balance	
25631.50	Total		30719.83
2006-07	Application		2007-08
20585.05		Revenue expenditure	23562.87
315.32		Loans & advances	272.70
5211.13		Capital expenditure	6103.78
-480.00		Increase in cash balance	780.48
25631.50	Total		30719.83

APPENDIX – 1.5

(Refer : Paragraph 1.5.2; Page-15)

Expenditure on Social Services

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
Education, Sports, Art and Culture					
Revenue Expenditure	2,821.76	3,142.23	4,393.96	5,252.55	5,495.99
Of which					
(a) Salary Component	2,126.25	2,128.60	2,326.50	2,357.00	2,491.70
(b) Non-Salary Component	6,95.51	1,013.63	2,067.46	2,895.55	3,004.29
Capital Expenditure	54.16	17.59	29.14	106.44	57.28
Sub Total (RE + CE)	2,875.92	3,159.82	4,423.10	5,358.99	5,553.27
Health and Family Welfare					
Revenue Expenditure	534.25	607.47	876.94	984.61	1,141.48
Of which					
(a) Salary Component	476.23	459.29	618.75	587.59	606.61
(b) Non-Salary Component	58.02	148.18	258.19	397.02	534.87
Capital Expenditure	4.78	21.94	137.91	168.13	245.55
Sub Total (RE + CE)	539.03	629.41	1,014.85	1,152.74	1,387.03
Water Supply, Sanitation, Housing and Urban Development					
Revenue Expenditure	200.49	251.09	407.49	513.73	713.39
Of which					
(a) Salary Component	72.51	73.40	80.16	93.52	116.51
(b) Non-Salary Component	127.98	177.69	327.33	420.21	596.88
Capital Expenditure	75.74	69.64	124.20	252.64	339.33
Sub Total (RE + CE)	276.23	320.73	531.69	766.37	1,052.72
Other Social Services					
Revenue Expenditure	476.93	794.19	1,183.53	1,166.32	2,517.13
Of which					
(a) Salary Component	190.89	210.52	330.19	165.24	189.19
(b) Non-Salary Component	286.04	583.67	853.34	1001.08	2,327.94
Capital Expenditure	28.76	28.11	37.18	68.66	156.76
Sub Total (RE + CE)	505.69	822.30	1,220.71	1,234.98	2,673.89
Total (Social Services)					
Revenue Expenditure	4,033.43	4,794.98	6,861.92	7,917.21	9,867.99
Of which					
(a) Salary Component	2,865.88	2,871.81	3,355.60	3,203.35	3,404.01
(b) Non-Salary Component	1,167.55	1,923.17	3,506.32	4,713.21	6,463.98
Capital Expenditure	163.44	137.28	328.43	595.87	798.92
Total (RE + CE)	4,196.87	4,932.26	7,190.35	8,513.08	10,666.91

APPENDIX – 1.6

(Refer : Paragraph 1.5.3; Page-16)

Expenditure on Economic Sector

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
Agriculture, Allied Activities					
Revenue Expenditure (RE)	248.66	396.84	410.45	585.15	736.84
Of which					
(a) Salary Component	173.20	173.33	191.49	225.94	227.59
(b) Non-Salary Component	75.46	223.51	218.96	359.21	509.25
Capital Expenditure (CE)	5.67	10.32	93.19	11.24	22.37
Sub Total (RE + CE)	254.33	407.16	503.64	596.39	759.21
Irrigation and Flood Control					
Revenue Expenditure (RE)	319.09	473.02	482.77	435.30	561.93
Of which					
(a) Salary Component	247.61	242.28	265.93	296.88	354.56
(b) Non-Salary Component	71.48	230.74	216.84	138.42	207.37
Capital Expenditure(CE)	521.36	442.52	591.46	631.70	887.77
Sub Total (RE + CE)	840.45	915.54	1,074.23	1,067.00	1,449.70
Power & Energy					
Revenue Expenditure (RE)	1.15	1.74	1.42	1,080.64	726.28
Of which					
(a) Salary Component	--	--	--	--	--
(b) Non-Salary Component	1.15	1.74	1.42	1,080.64	726.28
Capital Expenditure(CE)	300.39	26.50	302.01	433.76	115.00
Sub Total (RE + CE)	301.54	28.24	303.43	1,514.40	841.28
Transport					
Revenue Expenditure	204.61	224.61	285.01	414.14	407.54
Of which					
(a) Salary Component	85.01	83.63	107.45	104.64	117.82
(b) Non-Salary Component	119.60	140.98	177.56	309.50	289.72
Capital Expenditure	61.53	144.06	274.99	1661.57	2299.50
Sub Total (RE + CE)	266.14	368.67	560.00	2,075.71	2,707.04
Other Economic Services					
Revenue Expenditure	724.67	939.47	1,187.44	1,505.58	2,005.31
Of which					
(a) Salary Component	284.31	198.92	251.60	279.20	274.48
(b) Non-Salary Component	440.36	740.55	938.84	1,226.38	1,730.83
Capital Expenditure	474.55	376.18	421.90	1,721.89	1,757.71
Sub Total (RE + CE)	1,199.22	1,315.65	1,609.34	3,227.47	3,763.02
Total (Economic Services)					
Revenue Expenditure	1,498.18	2,035.68	2,367.09	4,020.81	4,437.90
Of which					
(a) Salary Component	790.13	698.16	816.47	906.66	974.45
(b) Non-Salary Component	708.05	1,337.52	1,550.62	3,114.15	3,463.45
Capital Expenditure	1,363.50	999.58	1,683.55	4,460.16	5,082.35
Grand Total (RE + CE)	2,861.68	3,035.26	4,050.64	8,480.97	9,520.25

APPENDIX – 1.7*(Refer : Paragraph 1.5.5; Page-17)***Utilisation certificates relating to grants-in-aid paid upto March 2008 but not received upto September 2008***(Rupees in lakh)*

Year	Utilisation Due		Utilisation Received		Utilisation Awaited	
	Number	Amount	Number	Amount	Number	Amount
Upto 14.11.2000	20190	111182.83	--	--	20190	111182.83
2001-02	452	26161.66	--	--	452	26161.66
2002-03	40	3427.67	--	--	40	3427.67
2003-04	61	15005.87	--	--	61	15005.87
2004-05	89	20854.61	3	270.35	86	20584.26
2005-06	80	99783.93	5	595.61	75	99188.32
2006-07	284	191240.83	22	21337.18	262	169903.65
2007-08	10	17265.37	--	--	10	17265.37
Grant Total	21206	484922.77	30	22203.14	21176	462719.63

APPENDIX -1.8

(Refer : Paragraph 1.5.6; Page-17)

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	Comment on draft SARs for 1994-95 to 1998-99 have been received from BSHB, Patna for scrutiny. Issue of SAR for 1994-99 is under process. Audit of Annual A/cs for 1999-00 to 2002-03 will be taken up on finalization of SARs for 1994-95 to 1998-99.
2	Bihar Khadi and Village Industries Board, Patna	2002-03	1990-00 to 2002-03	2002-03	1998-99	1986-87	Examination of annual accounts for 1999-00 to 2002-03 is under process.
3	Bihar State Legal Service Authority, Patna	Permanent	2007-08	2006-07	2005-06	--	Audit of annual accounts for 2006-07 has been taken up issue of SAR for 2006-07 is under process.

APPENDIX – 1.9

(Refer: Paragraph - 1.6; Page-18)

Summarised financial position of the Government of Bihar

As on 31 March 2007		Liabilities		As on 31 March 2008
(Rupees in crore)			(Rupees in crore)	
26828.55		Internal Debt		26768.85
	10392.46	Market loan bearing interest	9613.12	
	0.28	Market loan not bearing interest	0.07	
	24.55	Loans from LIC	24.44	
	16411.26	Loans from other institutions etc.	17131.22	
1028.58		Ways and means advances Shortfall in deposit with Reserve Bank		2400.21
8236.86		Loans and Advances from Central Government		8276.61
	3.91	Pre 1984-85 Loans	3.91	
	97.72	Non-Plan Loans	88.46	
	8065.32	Loans for State Plan Schemes	8110.28	
	8.53	Loans for Central Plan Schemes	7.93	
	18.42	Loans for Centrally Sponsored Plan Schemes	23.07	
	42.96	Ways and Means Advances	42.96	
350.00		Contingency Fund		350.00
9160.78		Small Savings, Provident Fund etc.		9429.18
3886.48		Deposits		5583.00
976.25		Reserve Funds		931.65
		Remittance Balances		
		Suspense and Miscellaneous Balances		
50467.50		Total		53739.50
As on 31 March 2007		Assets		As on 31 March 2008
24379.70		Gross Capital Outlay		30483.48
	821.10	Investment in shares of companies, corporations, etc.	828.68	
	23558.60	Other Capital Outlay	29654.80	
13881.57		Loans and Advances		14128.10
	11615.86	Loans for Power Projects	11853.09	
	2199.48	Other Development Loans	2206.22	
	66.23	Loans to Government Servants etc.	68.79	
195.36		Advances		191.85
1675.89		Remittance Balances		1057.59
948.54		Suspense and Miscellaneous Balances		986.78
2436.16		Cash		4588.27
		Cash in Treasuries and Local Remittances		
	209.30	Departmental Balances	116.77	
	0.24	Permanent Cash Imprest	0.35	
	2226.62	Cash Balance Investment and Other Reserve Fund Investment	4471.15	
		Deposit with Reserve Bank		

As on 31 March 2007	Assets			As on 31 March 2008
6950.28		Deficit on Government Account		2303.43
	(-)2498.14	Add Revenue Deficit / Less Revenue surplus of the current year	(-)4646.85	
	9448.42	Accumulated Deficit up to preceding year Miscellaneous Government Account	6950.28	
50467.50		Total		53739.50

APPENDIX -1.10*(Refer: Paragraph - 1.6; Page-18)***Time series data on State Government finances***(Rupees in crore)*

	2003-04	2004-05	2005-06	2006-07	2007-08
Part A. Receipts					
1. Revenue Receipts	12456	15714	17837	23083	28210
(i) Tax Revenue	2890(23)	3347(21)	3561(20)	4033(17)	5086(18)
Taxes on Sales, Trade, etc.	1637(57)	1891(57)	1734(49)	2081(52)	2535(50)
State Excise	240(8)	272(8)	319(9)	382(9)	525(10)
Taxes on Vehicles	209(7)	213(6)	302(8)	181(4)	273(5)
Stamps and Registration Fees	418(14)	429(13)	505(14)	455(11)	654(13)
Land Revenue	34(1)	33(1)	55(2)	75(2)	82(2)
Other Taxes	352(13)	509(15)	646(18)	859(20)	1017(20)
(ii) Non-Tax Revenue	320(3)	418(3)	522(3)	511(2)	526(2)
(iii) State's share in Union taxes and duties	7628(61)	9117(58)	10421(58)	13292(58)	16766(59)
(iv) Grants-in-aid from Government of India	1618(13)	2832(18)	3333(19)	5247(23)	5832(21)
2. Misc. Capital Receipts					
3. Total Revenue and Non debt capital receipt (1+2)	12456	15714	17837	23083	28210
4. Recoveries of Loans and Advances	10	15	51	7	26
5. Public Debt Receipts	5069	7623	3770	2358	1612
Internal Debt (excluding Ways & Means Advances and Overdrafts)	4249	5969	3768	2355	1144
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India[1]	820	1654	2	3	468
6. Total Receipts in the Consolidated Fund (3+4+5)	17535	23352	21658	25448	29848
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Accounts receipts	7440	4092	5695	9224	12837
9. Total receipts of the State (6+7+8)	24975	27444	27353	34672	42685
Part B. Expenditure					
10. Revenue Expenditure	12711	14638	17756	20585	23563
Plan	1084(9)	1996(14)	2736(15)	4065(20)	4804(20)
Non-plan	11627(91)	12642(86)	15020(85)	16520(80)	18759(80)
General Services (including Interests payments)	7176(56)	7803(53)	8523(48)	8643(42)	9252(39)
Economic Services	1498(12)	2036(33)	2367(13)	4021(20)	4438(19)
Social Services	4033(32)	4795(14)	6862(38)	7917(38)	9868(42)
Grants-in-aid and contributions	4	4	4	4	5
11. Capital Expenditure	1549	1205	2084	5211	6104
Plan	1493(96)	1170(97)	2061(99)	5132(98)	5991(98)
Non-plan	56(4)	35(3)	23(1)	79(2)	113(2)
General Services	22(1)	68(6)	72(3)	155(3)	223(4)
Economic Services	1364(88)	1000(83)	1684(81)	4460(86)	5082(83)
Social Services	163(11)	137(11)	328(16)	596(11)	799(13)
12. Disbursement of Loans and Advances	2569	1128	1748	315	272
13. Total (10+11+12)	16829	16971	21588	26111	29939

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
14. Repayments of Public Debt	2802	3084	981	1025	1632
Internal Debt (excluding Ways and Means Advances and Overdrafts)	422	361	493	708	1203
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	2380	2723	488	317	429
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	19631	20055	22569	27136	31571
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Accounts disbursements	5789	5519	4415	8016	10334
19. Total disbursement by the State (16+17+18)	25420	25574	26984	35152	41905
Part C. Deficits					
20. Revenue Deficit /Surplus (1-10)	(-)255	1076	81	2498	4647
21. Fiscal Deficit (3+4-13)	(-)4363	(-)1242	(-)3700	(-)3021	(-)1703
22. Primary Deficit (-)/surplus (+) (21-23)	(-)1020	(+)2232	(-)51	(+)395	(+)2004
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3343	3474	3649	3416	3707
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts in brackets)	1357(42)	1101(29)	1345(9)	1477.01	1596.08
25. Financial Assistance to local bodies etc.	788	813	1110	1017	1133.37
26. Ways and Means Advances (WMA)/Overdraft availed (days)	44	3	NIL	NIL	NIL
27. Interest on WMA/Overdraft	5	negligible	NIL	NIL	NIL
28. Gross State Domestic Product (GSDP)	66961	73791	80405	97484	99909
29. Fiscal liability (year end)	37453	42483	46495	49089	50989
30. Outstanding guarantees including interest (year end)	471	473	605	608	516
31. Maximum amount guaranteed (year end)	1531	1531	1531	1538	1538
32. Capital blocked in incomplete projects as on 31 August'2008	N.A.	1183	2393	2393	2793

* Revised GSDP figures as received from Department of statistics Government of Bihar

APPENDIX – 1.11

(Refer : Paragraph – 1.10; Page-26)

Indicators of Fiscal Health

(In per cent)

Fiscal Indicators	2003-04	2004-05	2005-06	2006-07	2007-08
1	2	3	4	5	6
I Resource Mobilization					
Revenue Receipt/GSDP	18.80	21.46	22.25	23.33	26.83
Revenue Buoyancy	7.03	2.49	1.43	1.25	3.55
Own Tax / GSDP	4.36	4.57	4.44	4.08	4.84
II Expenditure Management					
Total Expenditure/GSDP	25.40	23.18	26.93	26.39	28.47
Revenue Receipts/ Total Expenditure	74.02	92.59	82.62	88.40	94.22
Revenue Expenditure/Total Expenditure (including loans & advances)	75.53	86.25	82.25	78.84	78.70
Salary expenditure on Social and Economic Services / Revenue Expenditure	28.76	24.39	24.62	19.97	18.58
Non-Salary expenditure on Social and Economic Services / Revenue Expenditure	14.75	22.28	28.48	62.59	67.09
Capital Expenditure/Total Expenditure(excluding loans & advances)	11	8	11	20	21
Capital Expenditure on Social and Economic Services/Total Expenditure (excluding loans & advances).	10.71	7.18	10.14	19.60	19.82
Buoyancy of TE with RR	1.51	0.03	2.01	0.71	0.66
Buoyancy of RE with RR	0.27	0.58	1.58	0.54	0.65
III Management of Fiscal Imbalances					
Revenue deficit (Rs in crore)	(-)255	(+),1,076	(+),81	(+),2,498	(+),4647
Fiscal deficit (Rs in crore)	(-)4,363	(-),1,242	(-),3,700	(-),3,021	(-),1703
Primary Deficit (Rs in crore)	(-)1,020	(+),2,232	(-),51	(+), 395	(+),2004
Revenue Deficit/Fiscal Deficit	6	(-)87	(-)2	(-)82.69	(-)2.73
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	56.53	58.02	58.00	49.61	48.49
Fiscal Liabilities/RR	300.68	270.35	260.67	212.66	180.75
Buoyancy of FL with RR	0.46	0.51	0.70	0.19	0.17
Buoyancy of FL with Own Receipt	1.01	0.78	1.12	0.49	0.16
Net Funds Available	(-)775	1780	626	(-)692	(-)1496
V Other Fiscal Health Indicators					
Return on Investment	0.04	0.04	0.04	0.04	3.19
Balance from Current Revenue (Rs in crore)	(-)638	924	685.02	2995.78	5,124.24
Financial Assets/Liabilities	72	78	80	86	96

APPENDIX - 2.1

(Refer : Paragraph – 2.3.2; Page-32)

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

(Rupees in crore)

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Amount of Grant	Savings
A Revenue Charged				
I	13-Interest Payment	2049-Interest payment		
1.		0001-Interest on Special Securities issued to National Small Saving Fund of the Central Government by State Government 01-123-0001	1422.61	26.39
2.		0010-Taxfree Special Bond Paper (Power bond) 01-200-0010	163.19	13.23
B Revenue Voted				
II	15-Pension	2071-Pensions and Other Retirement Benefits		
3.		0001-Payment to Pre 15.11.2000 Pensioners 01-101-0001	1490.19	165.21
4.		0002-Payment of commuted value of pension to employees retired prior to 15-11-2000 01-102-0002	198.25	42.06
5.		0002-Payment to employees retiring from successor State of Bihar 01-104-0002	444.85	60.67
6.		0001-Leave Encashment equivalent to un availed earn leave payable to Officers and employees retired/died prior to 15.11.2000 01-115-0001	29.71	19.56
7.		0001-State Share under contributory Pension Scheme 01-800-0001	50.00	43.16
III	20-Health Department	2210-Medical and Public Health		
8.		0002-Additional Primary Health Centre 03-101-0002	96.98	12.26
9.		0001 Primary Health Centre 03-103-0001	416.14	30.39
		2211-Family Welfare		
10.		0602 Health Sub-Centre 00-101-0602	143.83	34.91

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Amount of Grant	Savings
IV	26-Labour Resources Department	2230-Labour and Employment		
11		0102-National Old Age Pension Scheme 02-800-0102	375.90	161.89
V	39-Disaster Management Department	2245 Relief on account of Natural Calamities		
12		0101-Repair/Restoration of damaged building caused by flood 02-113-0101	434.39	11.97
13		0001-Calamity Relief Fund 05-101-0001	702.68	310.98
VI	44-HRDD (Secondary, Primary and Adult Education)	2202-General Education		
14		0001-Other schools 02-109-0001	631.75	30.70
VII	51-Welfare Department	2235-Social Security and Welfare		
15		0602-Consolidated Child Development Scheme 02-102-0602	164.87	74.84
VIII	55-Social Welfare Department	2235-Social Security and Welfare		
16		0602A-Consolidated Child Development Scheme 02-102-0602A	178.05	146.30
		2236-Nutrition		
17		0602A-Special programme for distribution of food grains to under nutritious pregnant/post delivery women and adolescent girls 02-101-0602A	171.06	64.17
18		0102A-Scheme for distribution of nutritious food to pregnant women, children and nursing mother 02-101-0102A	195.37	193.61
IX	59-Panchayti Raj Department	2515-Other Rural Development Programmes		
19		0003A-District Panchayat Establishment 00-001-0003A	52.31	12.72
C Capital Voted				
X	49-Water Resources Department	4700-Capital outlay on Major Irrigation		
20		0102-Irrigations Project for Koshi basin (works) AIBP 01-800-0102	208.66	179.14
21		0101-Establishment 03-800-0101	62.79	30.18
22		0102-Irrigations Project for Sone basin 03-800-0102	118.96	18.79
23		0103-Irrigation Project for Sone basin 03-800-0103	13.00	10.15

Sl. No.	Grant No. / Department	Head of Account Major / Minor / Sub Head	Amount of Grant	Savings
		4711-Capital outlay on Flood Control Projects		
24		0111-Flood Control Embankment Road Scheme (NABARD) Sponsored Schemes) (Works) 01-001-0111	36.04	14.95
25		0404-Extension of Embankment of Kamala River (Indian Portion) and heightening and strengthening (100% Central Share) 01-800-0404	48.00	41.88
26		0409-Strengthening and extension of embankment of Bagmati River 01-800-0409	100.00	93.43
27		0113-Redevelopment of Zamindari Embankment 01-800-0113	40.74	17.91
XI	51-Welfare Department	4235-Capital outlay on Social Security		
28		0103-External aided scheme Consolidated Child Development Plan 02-102-0103	43.20	14.20
XII	55-Social Welfare Department	4235-Capital outlay on Social Security		
29		0103A-External aided scheme Consolidated Child Development Plan 02-102-0103A	49.99	28.99
		Grand Total (A+B+C)	8083.51	1904.64

APPENDIX – 2.2

(Refer : Paragraph – 2.3.3; Page-32)

Cases where expenditure fell short of budget provisions (in excess of rupees one crore or more (below 100 crore) and also by more than 20 per cent of the total provisions in each case)

Sl No.	Number and Name of Grant / Appropriation	Amount of Grant/ Appropriation	Amount of Savings	Main reasons of Savings as furnished by the Government
			(Percentage of saving in brackets)	
<i>(Rupees in crore)</i>				
A. Revenue Voted Section				
1.	4 - Cabinet Secretariat Department	23.24	6.47 (27.84)	Saving of Rs. 2.60 crore was attributed due to less number of Minister of State in council of minister, Reasons for saving of Rs. 2.29 crore was not intimated.
2.	6 - Election	38.42	22.29 (58.01)	Reasons for saving of Rs. 21.77 crore were not intimated.
3.	9 - Co-operative Department	140.45	75.72 (53.91)	Saving of Rs 61.80 crore was due release of State's share to Insurance; Rs 10.00 crore could not be utilised for want of cabinet approval.
4.	12 - Finance Department	172.71	94.54 (54.74)	Reasons for saving of Rs. 81.78 crore were not intimated.
5.	18 - Food and Consumer Protection Department	84.22	19.69 (23.38)	Saving of Rs 16.80 crore were attributed to cancellation of promotion order of class IV employees and transfer of food grains to flood relief work. Restriction imposed on drawal of arrear pay resulted in saving of Rs 2.65 crore.
6.	25 - Finance Department (Institutional Finance and Program Implementation Department)	1.83	1.69 (92.35)	Reason for savings of Rs. 1.69 crore were not intimated.
7.	33 - Personnel and Administrative Reforms Department	34.67	11.03 (31.82)	Reason for savings of Rs. 10.67 crore were not intimated.
8.	43 - Science and Technology Department	71.99	35.57 (49.41)	Saving of Rs 24.58 crore was due to reduction in planned outlay, Rs 8.24 crore due to non-approval of release of fund.
9.	45 -Sugarcane Industries Department	131.97	36.08 (27.34)	Saving of Rs 6.16 crore was due to non-sanction by the department and Rs. 28 crore due to non-receipt of planned outlay.
10.	52 - Art, Culture and Youth Department	31.48	7.16 (22.74)	Reasons for saving of Rs 6.84 crore have not been intimated.
11.	53 - Health Department {Health (Medical Education and Indigenous Medicine) Department}	137.41	30.90 (22.49)	Reasons for the saving of Rs 30.29 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 saving in brackets)	
<i>(Rupees in crore)</i>				
12.	57 - Backward Classes and Most Backward Class Welfare Department	62.93	13.71 (21.79)	Reasons for saving of Rs 11.72 crore have not been intimated.
13.	60 - Rural Works Department	185.89	40.82 (21.96)	Reasons for saving of Rs. 13.84 crore were not intimated.
Total (A) :		1117.21	395.67	
B. - Capital Voted Section				
14.	1 - Agriculture Department	8.21	8.21 (100.00)	Reasons for entire saving of Rs 8.21 crore have not been intimated.
15.	3 - Building Construction Department	68.27	39.03 (57.17)	Savings of Rs 11.19 crore were due to non-receipt of sanction and reason for saving of Rs. 19.41 crore were not intimated.
16.	8 - Cabinet Secretariat Department (Civil Aviation Department)	11.00	3.77 (34.27)	Reasons for entire saving of Rs. 3.77 crore were not intimated.
17.	23 - Industries Department	232.44	73.62 (31.67)	Saving of Rs 72.62 crore was due to procedural delay in land acquisition and Rs 1.00 crore due to non-sanction of schemes.
18.	43 - Science and Technology Department	39.15	7.86 (20.08)	Reasons for saving of Rs 4.09 crore have not been intimated.
19.	44 - Human Resources Development Department (Secondary, Primary and Adult Education)	42.93	32.43 (75.54)	Saving of Rs 30.16 crore were attributed to reduction in planned outlay and reasons for balance saving Rs 2.27 crore have not been intimated.
20.	45 -Sugarcane Industries Department	39.14	22.00 (56.21)	Saving of Rs 22.00 crore was due to non-sanction of loan to sugar mills.
21.	50 - Minor Water Resources Department	153.66	79.06 (51.45)	Saving of Rs 77.56 crore was due to reduction in planned outlay.
22.	51 - Welfare Department	83.20	54.20 (65.14)	Reasons for entire saving of Rs 54.20 crore have not been intimated.
23.	53 - Health Department {Health (Medical Education and Indigenous Medicine) Department}	31.60	8.46 (26.78)	The reasons for the saving of Rs 7.36 crore have not been intimated.
Total (B) :		709.60	328.64	
C. - Revenue Charged Section				
24.	5 - Governor Secretariat	3.35	1.37 (41.01)	Reasons for saving of Rs 1.16 crore were not intimated.
25.	15 - Pension	2.64	2.47 (93.57)	Reasons for saving of Rs 2.43 crore were not intimated.
Total (C) :		5.99	3.84	
Grand Total: (A+B+C)		1,832.80	728.15	

APPENDIX – 2.3

(Refer : Paragraph – 2.3.4; Page-32)

Cases of persistent savings exceeding Rupees five crore or more and 10 percent or more of the total provisions in each cases

Sl. No.	Number and name of Grant/ Appropriation	Savings and its percentage to provision (Rupees in crore)		
		Year	2005-06	2006-07
A – Revenue Voted				
1	2-Animal and Fisheries Resources Department	24.75(25.29)	20.10(12.27)	26.18(14.94)
2	6-Election	37.30(26.98)	19.79(53.90)	22.29(58.02)
3	12-Finance Department	39.65(42.99)	21.04(22.40)	94.54(54.74)
4	20-Health Department	457.13(34.35)	355.35(28.24)	292.10(22.03)
5	23-Industries Department	9.56(24.88)	30.15(28.06)	118.84(44.17)
6	27-Law Department	74.10(34.89)	29.54(16.49)	35.32(16.68)
7	33-Personnel and Administrative Reforms Department	10.63(58.12)	8.22(44.90)	11.03(31.84)
8	40-Revenue and Land Reforms Department	54.71(20.04)	36.53(12.57)	38.58(11.26)
9	41-Road Construction Department	31.94(10.94)	37.82(10.96)	123.15(29.98)
10.	45-Sugarcane Industries Department	6.45(42.97)	11.03(40.33)	36.08(27.34)
11.	50-Minor Water Resources Department	128.97(31.08)	289.99(68.09)	33.72(17.33)
12.	51-Welfare Department	212.86(29.40)	284.66(33.30)	348.13(46.09)
13.	52-Art, Culture and Youth Department	5.38(19.51)	6.72(21.46)	7.16(22.74)
TOTAL – A:		1093.43	1150.94	1187.12
B – Capital Voted				
1	3-Building Construction Department	97.33(71.76)	75.94(59.98)	39.03(57.17)
2	36-Public Health Engineering Department	209.96(63.44)	318.63(56.21)	389.41(53.87)
3	49- Water Resources Department	313.30(35.72)	463.82(44.29)	593.42(42.19)
4	50-Minor Water Resources Department	42.49(59.87)	60.72(55.68)	79.06(51.45)
TOTAL – B:		663.08	919.11	1100.92
C - Capital Charged				
1	14-Repayment of Loans	2,243.66 (69.58)	1,174.88 (53.41)	1,000.41 (38.01)
TOTAL – C:		2,243.66	1,174.88	1,000.41
GRAND TOTAL (A+B+C)		4000.17	3244.93	3288.45

APPENDIX 2.4

(Refer : Paragraph – 2.3.5; Page-33)

Excesses for the years 1977-78 to 2007-08

Year	No. of Grants/ Appropriation	Grants/Appropriation number	Amount of excess	Amount for which explanation not furnished to PAC
			<i>(Rupees in crore)</i>	
1977-78	2	5, 24	0.40	0.4
1978-79	2	17, 27	16.17	16.17
1979-80	1	17	33.46	33.46
1980-81	2	12, 17	26.03	26.03
1981-82	7	3, 11, 12, 13, 15, 17, 24	39.24	39.24
1982-83	2	12, 22	4.79	4.79
1983-84	2	11, 12	9.98	9.98
1984-85	2	3,14	2.62	2.62
1985-86	2	10, 13	14.83	14.83
1986-87	1	13	65.62	65.62
1987-88	6	9, 19, 25, 38, 48	244.76	244.76
1988-89	3	9, 25, 38	85.15	85.15
1989-90	3	25, 27, 38	99.4	99.4
1990-91	4	37, 38, 42, 43	92.07	92.07
1991-92	2	6, 38, 43	85.11	85.11
1992-93	2	25, 38	93.25	93.25
1993-94	2	25, 37	157.68	157.68
1994-95	1	37	170.61	170.61
1995-96	3	25, 36, 37	213.22	213.22
1996-97	3	20, 23, 37	22.44	22.44
1997-98	1	7	0.01	0.01
1998-99	1	30	0.33	0.33
1999-00	5	10, 13, 14, 40, 50	196.23	196.23
2000-01	5	5, 13, 15, 25, 32	712.34	712.34
2001-02	1	15	491.24	491.24
2002-03	2	15, 47	10.15	10.15
2003-04	7	10,11,14,15,30,32, 50	3782.34	3782.34
2004-05	4	19,20,21,46	5.68	5.68
2005-06	4	10,39,40,46	349.56	349.56
2007-08	2	17, 42	1.93	1.93
Total			7,026.64	7,026.64

APPENDIX 2.5

(Refer: Paragraph 2.3.6; Page-33)

Significant cases of excess expenditure exceeding rupees one crore or more in each cases against the provision in Minor Head

Sl No.	Grant No.	Head of A/c (Major/Minor/Subhead)	Provision	Expenditure	Excess	Percentage of excess
			(Rupees in crore)			
A. Revenue Section-Voted						
I (1)	03 Building Construction Department	2259- Public Works 0013 - Maintenance and Repairing of Buildings of Jail Department	4.48	6.47	1.99	44.42
II (2)	15 Pension	2071- Pension and Other Retirement Benefits 0002 - Payment of pension to the employees retiring from successor State of Bihar	768.32	769.66	1.34	0.17
III (3)	17 Commercial Tax Department	2040- Taxes on Sales, Trade etc. 0001-District Charges 2040-00-101-0001	25.54	39.10	13.56	53.09
IV (4)	27 Law Department	2014 - Administration of Justice 0701- Civil and Session Court 2014-00-105-0701	12.38	13.83	1.45	11.71
V (5)	38 Registration, Excise & Prohibition Department (Registration Department)	2030 – Stamp and Registration 0002-District Charges 2030-03-001-0002	19.29	25.18	5.89	30.53
VI (6)	49 Water Resources Department	2705 - Command Area Development 2705-02-001-0602 Area Development Command level CSS	11.38	28.35	16.97	149.12
VII (7)	50 Minor Water Resources Department	2702 – Minor Irrigation Department 2702-03-103-0101 Government tube wells	19.17	24.30	5.13	26.76
B. Capital Section-Voted						
VIII (8)	41 Road Construction Department	5054 - Capital outlay on Roads and Bridges 5054-03-052-0101 Machinery and equipment	18.54	23.54	5.00	26.97
(9)	-do-	5054-03-101-0103 Bridge (NABARD LOAN)	128.97	178.97	50.00	38.77
(10)	-do-	5054-03-337-0102 Major Roads	895.03	915.03	20.00	2.23
Total:			1903.10	2024.43	121.33	

APPENDIX 2.6

(Refer: Paragraph 2.3.7; Page-33)

Expenditure without Budget Provision in Minor Heads exceeding Rupees 20 lakhs or more in each case against the provision in minor heads

Sl No.	Grant No.	Head of A/c (Major/Minor/Sub head)	Provision	Expenditure	Excess
A. Revenue Section-Voted				<i>(Rupees in lakh)</i>	
I (1)	41 Road Construction Department	3054-Roads and Bridges 3054-80-799-05 Miscellaneous Public Works Advance	0.00	26.01	26.01
II (2)	49 Water Resources Department	2711-Flood Control and Drainage 2711-01-799-0006 Miscellaneous Public Works Advance	0.00	29.52	29.52
III (3)	59 Panchayati Raj Department	2515-Other Rural Development Programs 2515-00-799-006 Miscellaneous Public Works Advance	0.00	73.19	73.19
B. Capital Section-Voted					
IV (4)	9 Co-operative Department	6425-Loans for Co-operative 6425-00-108-0107 Loan for purchase of debentures to Bihar State Co-operative Land Development Bank - Special Integrated Schemes for Scheduled Castes	0.00	54.00	54.00
V (5)	42 Rural Development Department	4515-Capital Outlay on Other Rural Development Program 4515-00-799-0001 Miscellaneous Public Works Advance	0.00	569.52	569.52
VI	49 Water Resources Department	4700-Capital out lay on Major Irrigation			
(6)		4700-01-799-0101 Miscellaneous Public Works Advance	0.00	19734.18	19734.18
(7)		4700-03-799-0101 Miscellaneous Public Works Advance	0.00	4814.58	4814.58
(8)		4701-03-799-0101 Miscellaneous Public Works Advance	0.00	670.50	670.50
(9)		4711-01-799-0101 Miscellaneous Public Works Advance	0.00	1168.73	1168.73
	Total		0.00	27140.23	27140.23

APPENDIX- 2.7

(Refer: Paragraph -2.3.9; Page-33)

Statement showing cases where supplementary provision was unnecessary

Sl No.	Number and name of the Grant / Appropriation	Original Grant/ Appropriation	Expenditure	Savings	Amount of unnecessary Appropriation
1	2	3	4	5	6
A - Revenue Section - Voted (Rupees in crore)					
1	3-Building Construction Department	209.12	191.68	17.44	0.78
2	4-Cabinet Secretariat Department	18.31	16.77	1.54	4.94
3	6-Election	21.76	16.13	5.63	16.66
4	7-Vigilance	11.09	10.04	1.05	1.10
5	9-Co-operative Department	125.66	64.73	60.93	14.79
6	10-Energy Department	741.86	739.08	2.78	0.54
7	12-Finance Department	161.30	78.17	83.13	11.41
8	18-Food and Consumer Protection Department	66.17	64.53	1.64	18.05
9	19-Environment & Forest Department	74.93	74.81	0.12	15.26
10	20-Health Department	1,057.97	1,033.67	24.30	267.80
11	21-Human Resources Development Department (Higher Education Department)	860.94	792.84	68.10	56.05
12	22-Home Department	1,532.02	1,522.22	9.80	197.81
13	26-Labour Resources Department	465.86	303.15	162.71	5.71
14	27-Law Department	192.92	176.46	16.46	18.87
15	31-Parliamentary Affairs Department	0.77	0.59	0.18	0.41
16	32-Legislature	55.43	53.70	1.73	4.83
17	33-Personnel and Administrative Reforms Department	32.76	23.64	9.12	1.91
18	35-Planning and Development Department	650.07	216.94	433.13	3.44
19	36-Public Health Engineering Department	177.32	159.95	17.37	11.62
20	37-Cabinet Secretariat Department (Rajbhasha Department)	17.95	17.08	0.87	0.56
21	41-Road Construction Department	410.72	287.67	123.05	0.10
22	42-Rural Development Department	1,083.16	676.57	406.59	7.85
23	43-Science and Technology Department	52.60	36.41	16.19	19.38
24	47-Transport Department	9.56	8.14	1.42	0.57
25	48-Urban Development and Housing Department	791.82	556.19	235.63	356.14
26	50-Minor Water Resources Department	194.46	160.80	33.66	0.07
27	52-Art, Culture and Youth Department	29.99	24.32	5.67	1.49
B - Revenue Section - Charged					
1	5- Governor Secretariat	3.06	1.97	1.09	0.29
2	13-Interest Payment	3,909.41	3,706.99	202.42	6.87
3	28-High Court of Bihar	33.49	29.53	3.96	1.42
4	32-Legislature	0.22	0.17	0.05	0.05
C - Capital Section - Voted					
1	3-Building Construction Department	49.70	29.24	20.46	18.57
2	10-Energy Department	848.83	354.33	494.50	70.64
3	23-Industries Department	224.59	158.82	65.77	7.85
4	36-Public Health Engineering Department	702.83	333.42	369.41	20.00
5	40-Revenue and Land Reforms Department	3.82	3.77	0.05	0.79
6	44-Human Resources Development Department (Secondary, Primary and Adult Education Department)	40.66	10.50	30.16	2.27
7	49-Water Resources Department	1,284.51	813.17	471.34	122.08
8	53-Health Department { Health (Medical Education and Indigenous Medicine) Department }	30.00	23.14	6.86	1.60
D Capital Section - Charged					
1	14-Repayment of Loan	2,630.72	1,631.85	998.87	1.53
	TOTAL	18,808.36	14,403.18	4,405.18	1,292.10

APPENDIX- 2.8

(Refer: Paragraph – 2.3.9; Page-33)

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

Sl. No.	Number and Name of the Grant/Appropriation	Original Provision	Expenditure	Actual requirement	Supplementary provision	Excess supplementary Provision
<i>(Rupees in crore)</i>						
1	2	3	4	5	6	7
A	Revenue Section-Voted					
1	1-Agriculture Department	291.96	442.12	150.16	237.57	87.41
2	2-Animal and Fisheries Resources Department	137.06	149.04	11.98	38.16	26.18
3	23-Industries Department	134.95	150.22	15.27	134.10	118.83
4	24-Information and Public Relation Department	19.11	25.33	6.22	8.36	2.14
5	30-Minorities Welfare Department	9.72	11.66	1.94	3.69	1.75
6	34-Bihar Public Service Commission	6.99	7.37	0.38	0.59	0.21
7	38-Registration Excise & Prohibition Department (Registration Department)	32.99	34.03	1.04	2.74	1.70
8	39-Disaster Management Department	162.34	1,220.11	1,057.77	2,012.68	954.91
9	40-Revenue and Land Reforms Department	299.78	304.03	4.25	42.83	38.58
10	44-Human Resources Development Department (Secondary, Primary and Adult Education Department)	4,442.19	4,654.34	212.15	478.57	266.42
11	45-Sugarcane Industries Department	25.90	95.89	69.99	106.07	36.08
12	49-Water Resources Department	391.08	407.72	16.64	75.07	58.43
A	Total	5,954.06	7,501.86	1,547.79	3,140.43	1,592.64
B	Capital Section-Voted					
1	9-Co-operative Department	2.81	31.23	28.42	29.17	0.75
2	12-Finance Department	4.95	80.12	75.17	76.69	1.52
3	20-Health Department	103.10	222.44	119.34	120.20	0.86
4	22-Home Department	91.79	197.24	105.45	144.50	39.05
5	41-Road Construction Department	1,671.94	2,292.27	620.33	694.86	74.53
6	43-Science and Technology Department	21.31	31.29	9.98	17.84	7.86
7	45-Sugarcane Industries Department	0.03	17.14	17.11	39.11	22.00
B	Total	1,895.93	2,871.73	975.80	1,122.37	146.57
	Total (A+B)	7,850.00	10,373.59	2,523.59	4,262.80	1,739.21

APPENDIX 2.9

(Refer: Paragraph 2.3.10 Page-34)

Statement of un-justified/excessive surrenders (exceeding Rupees one crore or more)

SI No.	Number and Name Grant/Appropriation	Head of Account	Total Provision (Ori+Sup)	Surrender	Total	Expenditure	Excess after surrender
A	Revenue Voted						<i>(Rupees in crore)</i>
I (1)	03 Building Construction Department	2059 Public Works 0004-Execution 2059-80-001-0004	40.38	4.33	36.05	36.77	0.72
II (2)	27 Law Department	2014 Administration of Justice 0701 – Civil and Session Court 2014-00-105-0701	16.84	4.45	12.39	13.83	1.44
III (3)	32 Legislature	2011 Parliamentary / State / Union Territory Legislature 0005 – Members 2011-02-101-0005	23.13	4.42	18.71	19.19	0.48
IV (4)	38 Registration, Excise & Prohibition Department (Registration Department)	2030 Stamps and Registration 0002 – District Charges 2030-03-001-0002	25.32	6.03	19.29	25.18	5.89
V (5)	41 Road Construction Department	5054 - Capital Outlay on Roads and Bridges 0101 - Machinery and Equipment 5054-03-052-0101	25.00	6.46	18.54	23.54	5.00
(6)		0103 - Bridge (NABARD LOAN) 5054-03-101-0103	184.00	55.03	128.97	178.97	50.00
(7)		0102 - Major Roads 5054-03-337-0102	922.10	27.07	895.03	915.03	20.00
VI (8)	43 Science and Technology Department	2203 Technical Education 0001-Certificate Course 2203-00-105-0001	12.06	2.56	9.50	10.38	0.88
VII (9)	49 Water Resources Department	2705 Command Area 0102 - Area Development Command Level 2705-00-001-0102	54.70	18.72	35.98	36.08	0.10
VII (10)		0602 - Area Development Command Level 2705-02-001-0602	30.10	18.72	11.38	28.35	16.97

SI No.	Number and Name Grant/Appropriation	Head of Account	Total Provision (Ori+Sup)	Surrender	Total	Expenditure	Excess after surrender
VIII (11)	50 Minor Water Resources Department	2702 Minor Irrigation 0002-Maintenance of Lift Irrigation Scheme 2702-02-005-0002	10.08	2.99	7.09	7.10	0.01
VIII (12).		0101-Government Tube Wells 2702-03-103-0101	28.19	9.02	19.17	24.30	5.13
		Total A:	1371.90	159.80	1212.10	1318.72	106.62
B	Capital Voted						
			0.00	0.00	0.00	0.00	0.00
		Total B:	0.00	0.00	0.00	0.00	0.00
		Grand Total (A+B)	1371.90	159.80	1212.10	1318.72	106.62

APPENDIX – 2.10

(Refer: Paragraph – 2.3.11; Page-34)

Anticipated savings not surrendered (exceeding Rupees one crore)

Sl. No.	Number and Name of the Grant/Appropriation	Savings	Surrender	Un-surrendered Savings	Percentage of Savings not surrendered
		<i>(Rupees in crore)</i>			
1	2	3	4	5	6
A	Revenue Voted				
1	2-Animal and Fisheries Resources Department	26.18	18.90	7.28	27.81
2	12-Finance Department	94.54	90.42	4.12	4.36
3	15-Pension	331.40	0.09	331.31	99.97
4	20-Health Department	292.10	155.43	136.67	46.79
5	22-Home Department	207.61	187.09	20.52	9.88
6	26-Labour Resources Department	168.42	3.62	164.80	97.85
7	39-Disaster Management Department	954.90	574.29	380.61	39.86
8	40-Revenue and Land Reforms Department	38.58	35.08	3.50	9.07
9	41-Road Construction Department	123.15	120.83	2.32	1.88
10	42-Rural Development Department	414.44	397.88	16.56	4.00
11	44-Human Resources Development Department (Secondary, Primary and Adult Education Department)	266.42	230.68	35.74	13.41
12	51-Welfare Department	348.13	272.20	75.93	21.81
13	53-Health Department {Health (Medical Education and Indigenous Medicine) Department}	30.90	27.34	3.56	11.52
14	55-Social Welfare Department	615.09	208.28	406.81	66.14
15	56-SC and ST Welfare Department	34.34	18.25	16.09	46.85
16	57-Backward class and Most Backward Class Welfare Department	13.71	10.67	3.04	22.17
17	59-Panchayati Raj Department	146.51	130.02	16.49	11.26
18	60-Rural Works Department	40.82	33.87	6.95	17.03
A	Total	4147.24	2514.94	1632.30	
B	Revenue Charged				
1	5-Governer Secretariat	1.37	0.11	1.26	91.97
2	13-Interest Payment	209.29	165.81	43.48	20.78
3	15-Pension	2.47	0.04	2.43	98.38
B	Total	213.13	165.96	47.17	

Sl. No.	Number and Name of the Grant/Appropriation	Savings	Surrender	Un-surrendered Savings	Percentage of Savings not surrendered
<i>(Rupees in crore)</i>					
1	2	3	4	5	6
C	Capital Voted				
1	3-Building Construction Department	39.03	24.10	14.93	38.25
2	22-Home Department	39.05	37.90	1.15	2.94
3	44-Human Resources Development Department (Secondary, Primary and Adult Education Department)	32.43	30.16	2.27	7.00
4	49-Water Resources Department	593.42	402.05	191.37	32.25
5	50-Minor Water Resources Department	79.06	77.56	1.50	1.90
6	51-Welfare Department	54.20	40.00	14.20	26.20
7	53-Health Department {Health (Medical Education and Indigenous Medicine) Department}	8.46	1.60	6.86	81.09
8	55-Social Welfare Department	30.14	0.90	29.24	97.01
9	60-Rural Works Department	154.87	141.32	13.55	8.75
C	Total	1,030.66	755.59	275.07	
	Total (A+B+C)	5,391.03	3,436.49	1,954.54	

APPENDIX – 2.11*(Refer: Paragraph – 2.3.12; Page-34)***Amount Surrendered on the last day of March 2008**

Sl. No.	Number and Name of the Grant/Appropriation	Amount surrendered on 31 March 2008
1	2	3
A	Revenue Section-Voted	(Rupees in crore)
1	1-Agriculture Department	54.13
2	2-Animal and Fisheries Resources Department	16.17
3	3-Building Construction Department	17.02
4	4-Cabinet Secretariat Department	6.33
5	6-Election	22.27
6	7-Vigilance	1.86
7	8-Cabinet Secretariat Department (Civil Aviation Department)	1.02
8	9-Co-operative Department	75.64
9	10-Energy Department	3.31
10	12-Finance Department	90.33
11	15-Pension	0.08
12	16-Finance Department (National Saving)	0.61
13	17-Commercial Tax Department	12.75
14	18-Food and Consumer Protection Department	19.26
15	19-Environment and Forest Department	14.98
16	20-Health Department	141.08
17	21-Human Resources Development Department (Higher Education Department)	123.74
18	22-Home Department	187.09
19	23-Industries Department	90.88
20	24-Information and Public Relation Department	1.62
21	26-Labour Resources Department	3.62
22	27-Law Department	36.59
23	29-Mines and Geology Department	1.47
24	30-Minorities Welfare Department	1.68
25	31-Parliamentary Affairs Department	0.59
26	32-Legislature	6.85
27	33-Personnel and Administrative Reforms Department	10.67
28	35-Planning and Development Department	435.09
29	36-Public Health Engineering Department	28.39
30	38-Registration, Excise & Prohibition Department (Registration Department)	8.25
31	39-Disaster Management Department	574.29
32	40-Revenue and Land Reforms Department	35.08
33	41-Road Construction Department	115.67
34	42-Rural Development Department	397.88
35	43-Science and Technology Department	12.94
36	44-Human Resources Development Department (Secondary, Primary and Adult Education Department)	230.68
37	45-Sugarcane Industries Department	35.08
38	46-Tourism Department	0.13
39	47-Transport Department	1.81

Sl. No.	Number and Name of the Grant/Appropriation	Amount surrendered on 31 March 2008
1	2	3
40	48-Urban Development and Housing Department	550.17
41	49-Water Resources Department	69.41
42	50-Minor Water Resources Department	37.32
43	51-Welfare Department	258.40
44	53-Health Department {Health (Medical Educations and Indigenous Medicine) Department}	27.34
45	54-Rural Development (REO, PR/ MLA/ MLC/ KK YOJ) Department	883.08
46	55-Social Welfare Department	208.28
47	56-SC and ST Welfare Department	18.25
48	57-Backward Class and Most Backward Class Welfare Department	10.67
49	58-Information Technology Department	1.27
50	59-Panchayati Raj Department	130.02
51	60-Rural Works Department	33.87
B	Revenue Section-Charged	
1	5-Governor Secretariat	0.11
2	13-Interest Payment	165.81
3	15-Pension	0.04
4	28-High Court of Bihar	5.33
5	32-Legislature	0.10
6	34-Bihar Public Service Commission	0.20
C	Capital Section-Voted	
1	3-Building Construction Department	24.10
2	8-Cabinet Secretariat Department (Civil Aviation Department)	3.77
3	9-Co-opeative Department	0.50
4	10-Energy Department	565.15
5	12-Finance Department	1.29
6	19-Environment and Forest Department	0.04
7	20-Health Department	0.26
8	22-Home Department	37.90
9	23-Industries Department	48.53
10	30-Minorities Welfare Department	0.84
11	36-Public Health Engineering Department	389.06
12	38-Registration, Excise & Prohibition Department (Registration Department)	0.25
13	40-Revenue and Land Reforms Department	0.64
14	41-Road Construction Department	138.75
15	42-Rural Development Department	3.43
16	43-Science and Technology Department	5.78
17	44-Human Resources Development Department (Secondary, Primary and Adult Education Department)	30.16
18	45-Sugarcane Industries Department	22.00
19	46-Tourism Department	0.06
20	49-Water Resources Department	402.05
21	50-Minor Water Resources Department	77.56
22	51-Welfare Department	40.00
23	53-Health Department {Health (Medical Educations and Indigenous Medicine) Department}	1.60

Sl. No.	Number and Name of the Grant/Appropriation	Amount surrendered on 31 March 2008
1	2	3
24	54-Rural Development (REO, PR/ MLA/ MLC /KK YOJ) Department	1164.69
25	55-Social Welfare Department	0.90
26	56-SC and ST Welfare Department	0.22
27	60-Rural Works Department	141.32
D	Capital Section-Charged	
1	14-Repayment of Loans	1000.28
		9317.73

APPENDIX – 2.12

(Refer: Paragraph 2.3.13; Page-34)

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

Sl. No.	Grant No./ Department	Major Head	Total Provision (Original + Supplementary) (Rupees in crore)
		Area in which Major Savings occurred	
A	Revenue Voted		
I	01 Agriculture Department	2401 Agriculture	
1		2401-00-119-0119 Rastriya Sam Vikas Yojna	20.00
2		2401-00-119-0122 - Mushroom Production work by Rajendra Agriculture University	10.00
II	09 Co-operative Department	2425 Co-operative	
3		2425-00-107-0138 - Grants-in-aid to State Co-operatives	10.00
III	20 Health Department	2210 Medical and Public Health	
4		2210-06-101-0602 - National Malaria eradication program including Kalazar	28.61
IV	21 HRDD (Higher Education Department)	2202 General Education	
5		2202-03-102-0122 Nalanda International University	20.00
V	22 Home Department	2056 Jail	
6		2056-00-101-0104 Modernisation of Jail Administration (Central/Divisional Sub- Jails)	6.27
VI	23 Industries Department	3451 Secretariat - Economic Services	
7		3451-00-090-0118 Secretariat's Local Network	10.00
VII	36 Public Health Engineering Department	2215 Water Supply and Sanitation	
8		2215-01-198-0001 – Grants-in-aid to village Panchayat for repairing of tube wells	5.00
VIII	39 Disaster Management Department	2245 Relief on account of Natural Calamities	
9		2245 - 01-800-0003- Other works (Grants to Agriculture Department for agricultural input)	5.00
10		2245 - 02- 800- 0005 – Cash Payment to Rural Development Department for Swarojgar Yojna	5.00
IX	42 Rural Development Department	2505 Rural Employment	
11		2505-60-105-0103- Rajya Gramin Rojgar Guarantee	200.00

Sl. No.	Grant No./ Department	Major Head	Total Provision (Original + Supplementary) <i>(Rupees in crore)</i>
		Area in which Major Savings occurred	
X	44 HRDD (Secondary, Primary and Adult Education Department)	2202 General Education	
12		2202 -04-800-0102- Adult Education	5.39
XI	51 Welfare Department	2225 Welfare of SCs, STs and OBCs	
13		2225-01-102-0612 - Multifarious Development of SCs - Special Central Assistance for Integrated Schemes (100% CSS)	10.00
14		2225-01-197-0101 - Stipends / Scholarships	9.75
15		2225-01-198-0101 - Stipends / Scholarships	23.60
16		2225-01-277-0003 - Residential Schools	15.98
17		2225-01-277-0613 - Post Entrance Scholarship	15.00
18		2225-01-277-0101 - Education	12.13
19		2225-01-277-0107 - Education	17.70
20		2225-02-102-0102 - Special Central Assistance for STs	5.00
21		2225-03-197-0101 - Stipends / Scholarships	5.25
22		2225-03-198-0101 - Stipends / Scholarships	9.75
23		2225-03-277-0601 - Post Entrance Scholarships	10.00
24		2225-03-277-0101 - Education	12.02
		2235 Social Security and Welfare	
25		2235-02-101-0102 - Scholarships to handicapped students	5.00
26		2235-02-101-0110 - Special Equipment for handicapped	5.00
27		2235-02-102-0602 - Indira Women's Scheme - Grants -in-aid	5.15
28		2235-02-103-0108 - Helpline Scheme	13.60
29		2235-02-106-0106 - Special scheme for delinquent, orphans and destitute children	6.87
		2236 Nutrition	
30		2236-02-101-0802 - Special program for distribution of food grains to under nutritious pregnant / post delivery women and adolescent girls	13.80
XII	54 Rural Development (REO, PR, MLA\MLC\KKYOJ) Department	2515 Other Rural Development Programs	
31		2515-00-196-0003 - Grants-in-aid to Panchayati Raj Institutions	6.50
32		2515-00-196-0104 - Backward Area Development Fund Project	6.00

Sl. No.	Grant No./ Department	Major Head	Total Provision (Original + Supplementary) <i>(Rupees in crore)</i>
		Area in which Major Savings occurred	
33		2515-00-196-0001- Assistance to Panchayati Raj Institution	19.49
34		2515-00-197-0102 - Backward Area Development Fund Project	18.00
35		2515-00-198-0001 - Assistance to Panchayati Raj Institutions	298.82
36		2515-00-198-0102- Backward Area Development Fund Project	276.00
		3054 Roads and Bridges	
37		3054-04-105-0001- Rural Road Other Maintenance	150.00
XIII	55 Social Welfare Department	2235 Social Security and Welfare	
38		2235-02-102-0106A - Scheme for consolidated child development according to engineering cell	5.04
XIV	59 Panchayati Raj Department	2515 Other Rural Development Programs	
39		2515-00-800-0012A- Gram Kchhari Ke Vibhinn Madon Hetu	13.54
		Total A Revenue Voted:	1314.26
B	Capital Voted		
XV	01 Agriculture Department	6401 Loans for Crop Husbandry	
40		6401-00-190-0002 - Loans to Bihar State Agriculture Development Corporation	5.90
XVI	03 Building Construction Department	4059 Capital Outlay on Public Works	
41		4059-80-051-0106 - Welfare Department - Social Welfare Area - Construction of School Buildings for deaf and dumb in the light of XI Finance Commission	5.00
42		4059-80-051-0115 - Strengthening of Revenue Administration	7.24
43		4059-80-051-0615 - Updation of Land Record	7.24
XVII	10 Energy Department	6801 Loans for Power Projects	
44		6801-00-800-01048 - Loan to Bihar State Hydro Electric Corporation	50.00
XVII I	36 Public Health Engineering Department	4215 Capital Outlay on Water Supply and Sanitation	
45		4215-02-800-0102 - Modernisation and development of crematorium	10.00
XIX	45 Sugarcane Industries Department	6860 Loans for Consumer Industries	
46		6860-04-190-0102 - Loans to Co-operative Sugar Mills	22.00
XX	51 Welfare Department	4225 - Capital Outlay on welfare of Scs, STs and OBCs	
47		4225-02-277-0101-Construction of Hostel for SC students	12.81

Sl. No.	Grant No./ Department	Major Head	Total Provision (Original + Supplementary)
		Area in which Major Savings occurred	(Rupees in crore)
48		4225-02-277-0101 - Construction and renovation of Residential Hostel Buildings	6.50
		4235 - Capital Outlay on Social Security and Welfare	
49		4235-02-051-0101 - Construction of different building under Social Welfare Area	15.34
XXI	54 Rural Development (REO, PR, MLA\MLC\KKYOJ) Department	4515 Capital Outlay on Other Rural Development Program	
50		4515-00-103-0103- Chief Minister's Rural Samparak Path Yojna	403.02
51		4515-00-103-0105 - Rural Development Project (NABARD sponsored scheme)	200.00
52		4515-00-103-0109 - Implementation of schemes on the recommendations of Members of Legislative Assembly and Members of Legislative Council	335.00
53		4515-00-103-0112 - Border Area Development Program	5.00
		Total B Capital Voted:	1,085.05
C	Capital Charged		
XXII	14 Repayment of Loans	6003 Internal Debt of the State Government	
54		6003-00-110-0001 - Ways and Means Advances from Reserve Bank of India	1,000.00
		Total 'C' Capital Charged:	1,000.00
		Grand Total (A+B+C)	3,399.31

APPENDIX 2.13

(Refer: Paragraph 2.3.14 Page-35)

Surrender in excess of actual savings in grants

Sl. No.	Number and Name of Grant / Appropriations	Total Grant	Savings	Amount Surrendered	Amount Surrendered in excess
(Rupees in crore)					
1	2	3	4	5	6
A	Revenue Voted				
1	8- Cabinet Secretariat Department (Civil Aviation Department)	16.34	0.12	1.02	0.90
2	27-Law Department	211.79	35.32	36.59	1.27
3	29-Mines and Geology Department	8.25	1.46	1.47	0.01
4	32-Legislature	60.26	6.56	6.85	0.29
5	38-Registration, Excise and Prohibition Department (Registration Department)	35.73	1.71	8.25	6.54
6	43-Science and Technology Department	71.99	35.57	37.52	1.95
7	48-Urban Development and Housing Department	1147.96	591.77	591.88	0.11
8	49-Water Resources Department	466.15	58.43	69.41	10.98
9	50-Minor Water Resources Department	194.53	33.72	37.32	3.60
	Total A:	2214.00	764.66	790.31	25.65
B	Capital Voted				
1	41-Road Construction Department	2366.80	74.53	138.75	64.22
2	56-SC and ST Welfare Department	31.21	0.18	0.22	0.04
	Total B:	2,398.01	74.71	138.97	64.26
	Total (A+B):	4,612.01	839.37	929.28	89.91

APPENDIX - 2.14

(Refer : Paragraph – 2.3.15; Page-35)

Rush of Expenditure during March 2008

Treasury Month	Revenue Expenditure	Capital Expenditure	Total Expenditure	Percentage of expenditure in each quarter	Percentage of expenditure in March
	<i>(Rupees in crore)</i>				
Apr-07	373.23	37.36	410.59		
May-07	562.81	82.17	644.98		
Jun-07	1812.60	567.38	2379.98		
Total:	2,748.64	686.91	3,435.55	11	
Jul-07	1610.15	378.96	1989.11		
Aug-07	1769.60	132.71	1902.31		
Sep-07	1860.63	875.32	2735.95		
Total:	5,240.38	1,386.99	6,627.37	21	
Oct-07	2115.56	239.26	2354.82		
Nov-07	1674.33	672.49	2346.82		
Dec-07	1338.49	214.46	1552.95		
Total:	5,128.38	1,126.21	6,254.59	20	
Jan-08	1467.69	463.77	1931.46		
Feb-08	1017.82	628.37	1646.19		
Mar-08 (P)	7399.66	2618.12	10017.78		
Mar-08 (S)	560.28	1097.95	1658.23		
Total:	10,445.45	4,808.21	15,253.66	48	37
Grand Total (Net)	23,562.85	8,008.32	31,571.17	100.00	

APPENDIX - 2.15

(Refer : Paragraph – 2.3.16; Page-35)

Statement of un-reconciled expenditure

(Rupees in crore)

Sl. No.	Major Heads	No. of Controlling Officer	Amount reconciled	Amount un-reconciled
1.	2012-Governor	1	0.53	1.44
2.	2013-Council of Ministers	1	0.34	6.95
3.	2014-Administration of Justice	2	69.11	135.00
4.	2015-Election	1	5.92	23.02
5.	2029-Land Revenue	4	0.12	196.90
6.	2030-Stamps & Registration	1	23.35	10.67
7.	2039-State Excise	1	0.46	21.68
8.	2040-Sales Tax	1	9.98	32.75
9.	2041- Motor Vehicles, Transport	1	0.00	5.96
10.	2045-Other Taxes	1	0.41	0.01
11.	2047-Other Fiscal Services	1	0.00	1.97
12.	2049-Interest Payment	1	3.63	3703.36
13.	2051-Bihar Public Service Commission	1	7.38	1.41
14.	2052-Secretariate General Services	49	15.22	46.21
15.	2053-District Administration	2	300.64	8.05
16.	2054-Training and Accounts Administration	1	0.20	31.66
17.	2055-Police	2	1152.71	156.59
18.	2058-Stationary and Printing	4	6.08	4.53
19.	2059-Public works	2	4.50	192.89
20.	2070-Other Administrative services	12	64.34	62.55
21.	2071-Pension/other retirement benefits	1	0.02	2788.92
22.	2202-General Education	2	72.11	5363.51
23.	2203-Technical Education	1	0.11	35.18
24.	2204-Sports and Youth Services	1	6.76	8.29
25.	2205-Art and Culture	1	3.16	6.86
26.	2210-Medical & Public Health	3	0.00	996.75
27.	2211-Family Welfare	1	0.00	144.73
28.	2215-Water Supply and Sanitation	1	0.89	287.90
29.	2216-Housing	1	0.00	5.37
30.	2217-Urban Development	1	0.00	419.23
31.	2220-Information & Publicity	1	23.20	1.96
32.	2225-Welfare of SC, ST & OBCs	1	0.33	247.53
33.	2230-Labour and Employment	3	23.98	257.39
34.	2235-Social Security and Welfare	2	81.18	303.94
35.	2236-Nurition	1	138.97	213.21
36.	2245-Relief on accounts of natural calamity	1	0.00	1202.22
37.	2250-Other Social Services	1	0.00	6.68
38.	2251-Secretariat Social Services	12	7.62	8.88
39.	2401-Crop Husbandry	1	85.06	286.36
40.	2402-Soil and Water Conservation	1	5.25	2.48
41.	2403-Animal Husbandry	1	0.00	89.97

(Rupees in crore)

Sl. No.	Major Heads	No. of Controlling Officer	Amount reconciled	Amount un-reconciled
42.	2404-Dairy Development	1	39.76	0.03
43.	2405-Fisheries	1	8.78	6.22
44.	2406-Forestry and Wild Life	8	0.00	73.45
45.	2415-Agriculture Research and Education	1	2.79	95.61
46.	2425-Co-operation	1	36.47	1.96
47.	2435-Other Agricultural Programmes	1	1.83	0.80
48.	2501-Special Programme for Rural Development	1	0.26	60.80
49.	2505-Rural Employment	1	21.01	484.33
50.	2515-Other Rural Development Programme	2	3.04	1083.65
51.	2700-Irrigation	1	73.29	118.87
52.	2701-Minor and Medium Irrigation		41.77	28.03
53.	2702-Minor Irrigation	1	9.12	151.68
54.	2705-Command Area Development	1	0.00	64.96
55.	2711-Flood Control	1	27.48	46.71
56.	2801-Power	1	0.00	720.00
57.	2810-Non-Conventional Energy		0.00	6.28
58.	2851-Village & Small Industries	1	23.01	38.43
59.	2852-Industries		8.17	156.67
60.	2853-Non-Ferrous Mining & Metallurgical Industries	1	3.81	2.86
61.	3053-Civil Aviation	1	2.16	0.05
63.	3054-Roads and Bridges	1	19.28	384.40
64.	3055-Road Transport	1	0.00	1.15
66.	3075-Other Transport Services	2	0.00	0.50
67.	3451-Secretariate Economic Services	12	9.34	21.07
68.	3454-Census, Survey & Statistics	3	4.59	12.61
69.	3456-Civil Supplies	1	47.42	15.24
70.	3604-Compensation and assignment to local bodies & PRI	1	0.00	5.01
71.	4047-Capital Outlay on Other Fiscal Services	1	1.10	8.81
72.	4055-Capital Outlay on Police	1	0.00	58.97
73.	4059-Capital Outlay on Public Works	1	0.00	25.96
74.	4070-Capital Outlay on Other Administrative Services	1	14.50	113.16
75.	4202-Capital Outlay on Education, Sports, Art and Culture	1	13.05	44.22
76.	4210-Capital Outlay on Medical and Public Health	1	0.00	245.55
77.	4215-Capital Outlay on Water Supply and Sanitation	1	0.00	333.32
78.	4216-Capital Outlay on Housing	1	0.00	6.01
79.	4225-Capital Outlay on Welfare of SCs, STs and OBCs	1	0.00	44.75
80.	4235-Capital Outlay on Social Security and Welfare	1	0.23	107.29
81.	4250-Capital Outlay on Other Social Services	1	0.00	4.49
82.	4406-Capital outlay on Forestry and Wild Life	1	0.00	0.86

(Rupees in crore)

Sl. No.	Major Heads	No. of Controlling Officer	Amount reconciled	Amount un-reconciled
83.	4425-Capital Outlay on Co-operation	1	19.29	2.21
84.	4515-Capital Outlay Other Rural Development Programmes	1	17.21	1474.31
85.	4700-Capital Outlay on Irrigation	1	75.23	437.23
86.	4701-Capital Outlay on Minor and Medium Irrigation	1	10.48	32.46
87.	4702-Capital Outlay on Minor Irrigation	1	0.37	74.23
88.	4711-Capital Outlay on Flood Control	1	30.70	227.06
89.	4801-Capital Outlay on Power Project	1	0.00	115.00
90.	4859-Capital Outlay on Telecommunication and Electronic Industry	1	0.00	5.97
91.	4885-Capital Outlay on Industries and Minerals	1	9.75	148.86
92.	5053-Capital Outlay on Civil Aviation	1	0.00	7.23
93.	5054-Capital Outlay on Roads and Bridges	1	0.02	2292.25
94.	5452-Capital Outlay on Tourism	1	15.00	9.44
95.	5465-Investment in General Financial and Trading Institutions	1	0.00	4.37
96.	5475-Capital Outlay on Other General Economic Services	1	0.00	72.79
	Total:	199	2,703.87	26,799.13

APPENDIX 2.16*(Refer: Paragraph 2.3.17; Page-35)***Statement of substantial savings of Rupees five crore and above in Plan schemes***(Rupees in crore)*

Sl. No.	Grant No.	Head of Account	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
		Major/Minor/Sub-Head / Scheme			
I	03 Building Construction Department	4059 Capital Outlay on Public Works			
1.		4059-80-051-0615 - Updation of land records (CSS)	7.24	0.00	7.24
II	20 Health Department	2211 Family Welfare			
2.		2211-00-001-0602 - Technical Advice and Supervision - State Family Welfare Bureau (CSS)	6.41	1.38	5.03
		2211-00-001-0602 - Health Sub Centre (CSS)	143.83	108.92	34.91
III	26 Labour Resources Department	2230 Labour and Employment			
3.		2230-02-800-0102 - National old age Pension Scheme (SP)	375.90	214.00	161.90
IV	39 Disaster Management Department	2245 Relief on account of Natural Calamity			
4.		2245 - 02-113-0101- Repair /Restoration of damaged building caused by flood (SP)	434.39	422.42	11.97
V	42 Rural Development Department	2505 Rural Employment			
5.		2505-60-105-0102 - Rashtriya Gramin Rojgar Yojna (SP)	71.51	66.51	5.00
VI	49 Water Resources Department	4700 Capital Outlay on Major Irrigation			
6.		4700-01-100-0102 - Irrigation Project for Kosi Basin Works - AIBP (SP)	208.66	29.52	179.14
7.		4700-03-800-0102 - Irrigation Project for Sone Basin (SP)	118.96	100.17	18.79

(Rupees in crore)

Sl. No.	Grant No.	Head of Account	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
		Major/Minor/Sub-Head / Scheme			
8.		4700-03-800-0103 - Irrigation Project for Sone Basin Works (SP)	13.00	2.85	10.15
		4711 Capital Outlay on Flood Control Projects			
9.		4711-01-001-0102 - North Bihar Flood Control Projects (SP)	116.81	111.70	5.11
10.		4711-01-001-0106 - Drainage Projects Works (SP)	5.35	0.11	5.24
11.		4711-01-001-0111- Flood Control Embankment Road Scheme - NABARD Sponsored Scheme Works (SP)	36.04	21.09	14.95
12.		4711-01-800-0404- Extension of Embankment of Kamala River - Indian portion and Heightening and Strengthening (100% CPS)	48.00	6.12	41.88
13.		4711-01-800-0409- Strengthening and Extension of Embankment of Baghmata River (CPS)	100.00	6.57	93.43
14.		4711-01-800-0409- Construction of Tinmuhani Kursela Embankment (CSS)	6.65	0.002	6.65
15.		4711-01-800-0113- Re-development of Zamindari Embankment (SP)	40.74	22.83	17.91
VII	51 Welfare Department	4235 - Capital Outlay on Social Security and Welfare			
16.		4235-02-051-0103 - External Aided Scheme - Consolidated Child Development Program (SP)	43.19	28.99	14.20

(Rupees in crore)

Sl. No.	Grant No.	Head of Account	Total Provision (Original + Supplementary)	Actual Expenditure	Savings
		Major/Minor/Sub-Head / Scheme			
VIII	55 Social Welfare Department	2235 - Social Security and Welfare			
17.		2235-02-102-0602A - Consolidated Child Development Program (CSS)	178.05	31.75	146.30
		2236 Nutrition			
18.		2236-02-101-0602 A- Special program for distribution of food grains to under nutritious pregnant / post delivery women and adolescent girls (CSS)	171.05	106.88	64.17
19.		2236-02-101-0102A - Scheme for distribution of nutritious food to pregnant women, children and nursing mother (SP)	195.37	1.76	193.61
		4235 Capital Outlay on Social Security and Welfare			
20.		4235-02-102-0103A - External Aided Scheme - Consolidated Child Development Program (SP)	49.99	21.00	28.99
IX	56 SC and ST Welfare Department	2225 Welfare of SCs, STs and OBCs			
21.		2225-01-277-0107A - Education (SP)	19.64	14.02	5.62
X	60 Rural Works Department	4515 Capital Outlay on Other Rural Development Program			
22.		4515-00-103-0105A - Other Rural Development Program - NABARD	199.65	192.81	6.84
23.		4515-00-103-0109A - Implementation of schemes on the recommendations of Members of Legislative Assembly and Members of Legislative Council	317.37	310.66	6.71
		Total:	2,907.80	1,822.06	1,085.74

APPENDIX-3.1.1

(Refer: Paragraph 3.1.6.1; Page-45)

Statement of delays in receipt of fund by test checked schools

Sl. No.	Year	U/R	Timely receipt of fund	No.s of schools in which delayed receipt of fund				Records not made available
				Up to 30 days	Up to 60 days	Up to 90 days	Beyond 90 days and upto 365 days	
1.	2004-05	Urban	4	11	7	20	6	12
		Rural	4	15	29	43	21	28
2.	2005-06	Urban	4	-	5	8	43	-
		Rural	-	3	15	10	112	-
3.	2006-07	Urban	8	1	1	3	47	-
		Rural	-	3	6	17	113	1
4.	2007-08	Urban	-	-	2	4	41	1+12 NGO
		Rural	-	-	1	4	109	26
Total	Total	Urban	16	12	15	35	137	13+12 NGO
		Rural	4	21	51	74	355	55

(Source: Test checked school's records)

Note : During 2003-04 the cooked meal scheme was operational in three blocks each in ten educationally backward districts only

APPENDIX-3.1.2*(Refer: Paragraph 3.1.7.1; Page-46)****Differences in enrolment figures reported by Directorate and Districts Authority***

Districts	2005-06			2006-07			2007-08			Total		
	Directorate	District	Difference	Directorate	District	Difference	Directorate	District	Difference	Directorate	District	Difference
Banka	254372	250071	4301	254372	269786	(-)15414	254372	284333	(-) 29961	763116	804190	(-) 41074
Begusarai	336835	343214	(-)6379	336835	343214	(-)6379	336835	469213	(-)132378	1010505	1155641	(-)145136
Buxar	212234	188787	23447	212234	194050	18184	212234	241975	(-)29741	636702	624812	11890
Khagaria	223905	259234	(-)35329	223905	241047	(-)17142	223905	212017	11888	671715	712298	(-)40583
Kishanganj	226185	198099	28086	226185	201847	24338	226185	226185	Nil	678555	626131	52424
Madhepura	276087	271937	4150	276087	NA	NA	276087	281277	(-)5190	552174	553214	(-)1040
Nawada	243466	248889	(-)5423	243466	325842	(-)82376	243466	444249	(-)200783	730398	1018980	(-)288582
Patna	443084	509281	(-)66197	443084	688587	(-)245503	443084	NA	NA	886168	1197868	(-)311700
Purnea	370797	398684	(-)27887	370797	400347	(-)29550	370797	495147	(-)124350	1112391	1294178	(-)181787
Vaishali	428055	399153	28902	428055	374833	53222	428055	503105	(-)75050	1284165	1277091	7074
Tootal	3015020	3067349	(-)52329	2738933	3039553	(-)300620	2571936	3157501	(-)585565	8325889	9264403	+71388 -1009902

(Source: HRD and DSE's office)

Inflated (11890+52424+7074=71388)NA-Not Available

APPENDIX- 3.1.3

(Refer: Paragraph 3.1.7.1; Page-46)

Details of enrolment of test checked schools

Sl. No.	District		2003-04	2004-05	2005-06	2006-07	2007-08
1.	Banka	U	886	1086	1007	930	1341
		R	1149	1260	1474	2116	2525
		T	2035	2346	2481	3046	3866
2.	Begusarai	U	1398	1641	2186	2206	2087
		R	3809	4368	5602	5844	5784
		T	5207	6009	7788	8050	7871
3.	Buxer	U	1341	1657	2329	2101	2079
		R	2571	2881	2979	3104	3279
		T	3912	4538	5308	5205	5358
4.	Khagaria	U	1184	1297	1303	1318	1492
		R	2358	1910	3510	3504	4219
		T	3542	3207	4813	4822	5711
5.	Kishanganj	U	1909	2446	2133	2044	2589
		R	3392	3617	3885	3993	4666
		T	5301	6063	6018	6037	7255
6.	Madhepura	U	1385	1412	1375	1325	1693
		R	3083	2898	3102	3544	4379
		T	4468	4310	4477	4869	6072
7.	Nawadah	U	645	519	575	657	1306
		R	1655	1621	1547	2336	1925
		T	2300	2140	2122	2993	3231
8.	Patna	U	1024	1190	1129	1027	1070
		R	1414	1918	1760	1833	1411
		T	2438	3108	2889	2860	2481
9.	Purnea	U	1203	1448	1656	1676	1567
		R	1477	2697	2904	2927	2962
		T	2680	4145	4560	4603	4529
10.	Vaishali	U	1240	1596	1723	1640	1922
		R	4057	4395	4621	5286	5392
		T	5297	5991	6344	6926	7314
Total		U	12215	14292	15416	14924	17146
		R	24965	27565	31384	34487	36542
		T	37180	41857	46800	49411	53688

(Source: Test checked school's records)
(U - Urban, R- Rural, T- Total)

APPENDIX- 3.1.4*(Refer: Paragraph 3.1.7.1; Page-46)**Short/Excess reporting of enrolment data.*

Districts	Short Reported				Excess Reported			
	No. of schools	Actual	Reported	Difference	No. of schools	Actual	Reported	Difference
Banka	9	1525	964	561	9	1417	3293	1876
Begusarai	15	6850	4487	2363	5	1204	1913	709
Buxar	12	3026	2487	539	8	2047	2495	448
Khagaria	12	3711	3080	631	6	1003	1242	239
Nawada	14	1869	1536	333	4	608	725	117
Patna	17	2402	1789	613	3	693	1125	432
Purnea	10	2852	2517	335	9	1849	2101	252
Vaishali	16	5259	4183	1076	3	957	1106	149
Total	105	27494	21043	6451	47	9778	14000	4222

(Source: Test checked school's records)

APPENDIX- 3.1.5

(Refer: Paragraph 3.1.8.1; Page-51)

Details of Allotment, Lifting and Supply of food grains and balance with SFC.

(Quantity in MT)

	Year	Allotment	Lifting from FCI	Percent age lifting	Supply to BDO/FPS	Percentage supply	Balance	Remarks
Banka	2005-06	4558.35	1803.84	40	1385.73	77	418.11	
	2006-07	5222.03	2258.84	43	2006.94	89	251.90	
	2007-08	4153.64	1157.22	28	1211.59	105	(-) 54.37	Supplied from previous balance
	Total	13934.02	5219.90	37	4604.26	88	615.64	
Begusarai	2005-06	6036.08	4623.58	77	4623.58	100	NIL	
	2006-07	7838.50	4287.29	55	4214.80	98	72.49	
	2007-08	1920.27	2184.93	114	2184.93	100	NIL	Excess lifting before receipt of final allotment
	Total	15794.85	11095.80	70	11023.31	99	72.49	
Buxar	2005-06	3708.15	3173.77	86	3095.38	98	78.39	
	2006-07	4122.01	2558.73	62	2501.49	98	57.24	
	2007-08	4269.96	2059.24	48	2059.24	100	NIL	
	Total	12100.12	7791.74	64	7656.11	98	135.63	
Khagaria	2005-06	4012.38	1866.14	47	1803.71	97	62.43	
	2006-07	4464.21	1080.55	24	1162.76	108	(-) 82.21	Supplied from previous balance
	2007-08	3335.38	1648.32	49	1360.92	83	287.40	
	Total	11811.97	4595.01	39	4327.39	94	267.62	
Kisanganj	2005-06	4306.56	3363.76	78	2027.97	60	1335.79	
	2006-07	4618.25	1763.16	38	2369.70	134	(-) 606.54	Supplied from previous balance
	2007-08	3681.41	3643.49	99	2347.22	64	1296.27	
	Total	12606.22	8770.41	70	6744.89	77	2025.52	
Madhepura	2005-06	4885.67	2265.46	46	2265.43	100	0.03	
	2006-07	5471.03	644.73	12	251.02	39	393.71	
	2007-08	2164.60	1635.69	76	1688.71	103	(-) 53.02	Supplied from previous balance
	Total	12521.30	4545.88	36	4205.16	93	340.72	
Nawada	2004-05	3956.28	3284.89	83	1520.80	46	1764.09	
	2005-06	4362.91	2290.56	53	1319.41	58	971.15	
	2006-07	4443.67	2387.04	54	2630.41	110	(-) 243.37	Supplied from previous balance
	2007-08	3725.83	2179.60	58	2433.40	112	(-) 253.80	
Total	16488.69	10142.09	62	7904.02	78	2238.07		
Patna	2004-05	8055.78	3946.04	49	3196.00	81	750.04	
	2005-06	7940.07	7939.41	100	5403.02	68	2536.39	
	2006-07	9404.72	7711.49	82	8060.97	105	(-) 349.48	Supplied from previous balance
	2007-08	9508.25	6280.88	66	6728.01	107	(-) 447.13	
Total	34908.82	25877.82	74	23388.01	90	2489.81		
Purnia	2005-06	6561.62	5982.68	91	2310.28	39	3672.40	
	2006-07	8518.65	4149.94	49	4866.86	117	(-) 716.92	Supplied from previous balance
	2007-08	8286.34	3396.12	41	2893.97	85	502.15	
	Total	23366.61	13528.74	58	10071.11	74	3457.63	
Vaishali	2004-05	7151.50	2227.46	31	2126.36	95	101.10	
	2005-06	7670.75	4814.24	63	3676.85	76	1137.39	
	2006-07	7975.74	1302.01	16	2809.71	216	(-) 1507.70	Supplied from previous balance
	2007-08	8053.61	3484.51	43	2912.19	84	572.32	
	Total	30851.60	11828.22	38	11525.11	97	303.11	

Note- During 2003-04 no data in any district test checked was available, during 2004-08 data of only three districts were available whereas during 2005-08 data of seven districts were available

APPENDIX- 3.1.6*(Refer: Paragraph 3.1.8.3; Page-54)**Details of disposal of empty bags*

Sl.No.	District	Foodgrains supplied to BEEO/BDO/PDS Dealers <i>(Quantity in MT)</i>	No. of bags	Cost of the bags @ Rs.5/- each
1.	Banka	4604.26	92086	460430
2.	Begusarai	11023.31	220467	1102335
3.	Buxer	7656.12	153123	765615
4.	Khagaria	4327.39	86548	432740
5.	Kishanganj	6744.89	134898	674490
6.	Madhepura	4205.16	84104	420520
7.	Nawadah	7904.03	158081	790405
8.	Patna	23388.00	467760	2338800
9.	Purnea	10071.11	201423	1007115
10.	Vaishali	11525.10	230502	1152510
Total		91449.37	1828992	9144960

(Source: DSE's records)

APPENDIX– 3.1.7

(Refer: Paragraph 3.1.8.4; Page-54)

Details of excess issue of rice by manipulating the receipt figure by BEEO, Buxar

(Quantity in quintal)

Sl. No.	Name of school	Original	Changed by manipulation	Difference
1	Harijan PS Naya Bazar	33.44	43.86	10.42
2	PS Parari	40.48	48.28	07.80
3	Urdu PS Naya Bazar	14.60	18.70	04.10
4	Kanya PS Buxar	20.98	26.28	05.30
5	Madarsa Faizeam Naya Bazar	18.40	21.40	03.00
6	PS Gagora	45.04	53.12	08.08
7	Sahyogi MS Naya Bazar	26.70	35.10	08.40
8	Navin MS Buxar	70.50	78.98	08.48
9	Nehru Smarak MS Sidhnathghat	23.28	27.18	03.90
10	MS Ahrouli	24.00	26.40	02.40
11	PS Jagdishpur	17.00	18.80	01.80
12	UMS Arjunpur	57.32	65.62	08.30
	Total	391.74	463.72	71.98

(Source: BEEO's and schools records)

APPENDIX– 3.1.8*(Refer: Paragraph 3.1.8.4; Page-54)**Details of less receipt of rice by schools**(Quantity in quintal)*

Sl. No.	Name of school	Block	Supplied by BEEO	Accounted by school	Difference
1	Harijan PS Naya Bazar	Buxar	150.28	97.00	53.28
2	PS Parari	Buxar	133.42	101.12	32.30
3	Urdu PS Naya Bazar	Buxar	87.68	82.12	05.56
4	Kanya PS Buxar	Buxar	91.62	78.76	12.86
5	Madarsa Faizeam Naya Bazar	Buxar	65.50	52.30	13.20
6	PS Gagora	Buxar	67.36	49.64	17.72
7	Sahyogi MS Naya Bazar	Buxar	121.70	107.25	14.45
8	Navin MS Buxar	Buxar	144.44	120.46	23.98
9	Kasturba MS	Buxar	18.00	Nil	18.00
10	PS Jagdishpur	Buxar	169.40	157.50	11.90
11	UMS Arjunpur	Buxar	253.20	220.06	33.14
12	PS Dalsagar	Buxar	52.08	42.68	09.40
13	PS Balua	Buxar	111.28	109.74	01.54
14	MS Sonbarsa	Buxar	258.08	181.12	76.96
15	Kanya PS Dalsagar	Buxar	69.86	50.56	19.30
16	PS Kamharia	Buxar	72.12	62.12	10.00
17	Balkusum MS	Buxar	83.32	54.76	28.56
18	PS Chotki Basouli	Buxar	97.54	86.00	11.54
19	PS Panditpur (Nadawn)	Buxar	54.20	52.99	01.21
20	PS Sangrampur	Buxar	83.80	60.50	23.30
21	PS Lakshmipur	Buxar	108.42	105.48	02.94
22	Harijan PS Lohianagar, Dalsagar	Buxar	57.74	44.26	13.48
23	PS Majhoria	Buxar	134.89	123.51	11.38
24	Urdu PS Jalilpur	Chousa	72.06	55.70	16.36
25	PS Jalilpur	Chousa	62.62	52.50	10.12
26	Kanya PS Dihri	Chousa	51.60	31.50	20.10
27	Urdu PS Sarenja	Chousa	67.40	60.00	07.40
28	Urdu PS Budhadih	Chousa	80.32	72.40	07.92
29	Boys MS Chousa	Chousa	93.08	79.25	13.83
30	Urdu PS Dihri	Chousa	69.90	61.00	08.90
31	Harijan PS Dihri	Chousa	71.30	64.50	06.80
32	PS Milki	Chousa	63.20	53.00	10.20
33	Girls MS Chousa	Chousa	101.86	84.30	17.56
34	MS Banarpur	Chousa	165.10	149.50	15.60
35	UMS Pitarhi	Chousa	80.20	64.00	16.20
36	PS Kusruppa	Chousa	93.00	87.30	05.70
37	Boys PS Dihri	Chousa	74.00	66.00	08.00
38	MS Mahuari	Chousa	80.52	72.90	07.62
39	PS Debidihra	Chousa	70.90	60.50	10.40
	Total		3782.99	3154.28	628.71

(Source: BEEO's and schools records)

APPENDIX- 3.1.9

(Refer: Paragraph 3.1.9.2; Page-55)

Meals supplied for prescribed number of days

Year	U/R	No. of Schools	No. of days required to be served per year per school	Total no. of days cooked meal served/ required to be served per year	Average no. of days served	Maximum days in a year	Minimum days in a year
2005-06	Urban	60	200	5515/12000	92	203 (Rahmania Urdu PS, Buxer)	NIL (9 schools)
	Rural	140	200	13136/28000	94	222 (MS Hariharpur Vaishali)	NIL (15 schools) + 2 EGS
2006-07	Urban	60	200	6495/12000	108	218 (Govt Girls school, Vishnupur Parath Begusarai)	NIL (5 schools)
	Rural	140	200	14838/28000	106	214 (Kanya PS Pandarak, Patna)	NIL (9 schools +2 EGS)
2007-08	Urban	58	220	6268/12760	108	226 (Urdu M.S. Gulzarbagh)	NIL (3 schools)
	Rural	130	220	12551/28600	97	210 (MS Bairagijhar, Kishanganj)	NIL (13 schools)

(Source: Test checked schools records)

(Requirement of serving of cooked meal calculated on the basis of 200 days each school per year upto 2006-07 and thereafter 220 days)

APPENDIX – 3.1.10

(Refer: Paragraph 3.1.11 and 3.1.11.2; Page-57)

Availability of Utensil /Kitchen devices and Drinking Water

Sl. No	Name of District	Name of school	Urban/Rural	Availability of adequate utensil and Kitchen devices	Availability of drinking water
1.	BANKA	P.S. Vijaynagar, Harijan tola	Urban	Not available	Not available
		P.S. Jagatpur (Boys)	Urban	Not available	Not available
		M.S. Vijaynagar	Urban	Not available	Not available
		Arya Lalit Giriswer M.S.	Urban	Not available	Not available
		P.S. Garniya	Urban	Not available	
2.	BEGUSARAI	Urdu kanya Maktab	Urban	Not available	
		Rajkiya Buniyadi Vidyalaya Bishnupur	Urban	Not available	
		G.M.S. Mirganj	Urban	Not available	Not available
		P.S. Pokhariyamath	Urban	Not available	
		P.S. Bishnupurparath	Urban	Not available	Not available
3.	BUXAR	M.S. Kantahtoli	Urban	Not available	
		Acharya Narendradev M.S	Urban	Not available	
		Sankar sishu M.S.	Urban	Not available	Not available
		P.S. Harizan Mathia	Urban	Not available	
		Rahmania Urdu P.S.	Urban	Not available	
		Government Buniyadi vidalaya	Urban	Not available	
4.	KHAGARIA	Kasturba M.S.	Urban	Not available	
		Harizan P.S. Hazipur (E)	Urban	Not available	Not available
		Aryabriti Kanya M.S.	Urban	Not available	Not available
		P.S. ward No 1	Urban	Not available	Not available
		Kanya P.S. J.P. Nagar	Urban	Not available	Not available
		Aryabriti Kanya P.S. Babuaganj	Urban	Not available	Not available
5.	KISHANGANJ	M.S. Hazipur (N)	Urban	Not available	
		P.S. Juljuli	Urban	Not available	
		G.K.M.S. Kisanganj	Urban	Not available	
		P.S. Linekarbala	Urban	Not available	
		Ashalata Adarsh M.S.	Urban	Not available	
		Pratap M.s. Kisanganj	Urban	Not available	
6.	MADHEPURA	M.S. Bahadurganj	Urban	Not available	
		P.S. Durgaasthan, Madhepura	Urban	Not available	Not available
		M.S. J. Ashram	Urban	Not available	
		P.S. Ambedkar tola, Murliganj	Urban	Not available	
		K.P.U.G.S. Madhepura	Urban		Not available
7.	NAWADA	P.S. Bhirkhi Hindi	Urban	Not available	
		U.P.S. Bari Dargah	Urban	Not available	Not available
		P.S. Parnawada Hindi-2	Urban	Not available	Not available
		U.P.S. Parnawada -2	Urban	Not available	Not available
		U.P.S. Moglakhar Nawada (E) boys	Urban	Not available	Not available
		K.U.M.S. Moglakhar East	Urban	Not available	
8.	PATNA	P.S. New Area-1	Urban	Not available	Not available
		P.S. Chulhaichak, Mukhyagaon, Danapur	Urban	Not available	Not available
		P.S. Budha colony, Harizan tola	Urban	Not available	Not available
		U.M.S. Gulzarbagh	Urban	Not available	
		P.S. Ranipur Kechak, Patna	Urban	Not available	Not available
		Kanya M.S. Khajekala, Gulzarbagh	Urban	Not available	Not available
P.S. Mandiri, Chinakothi Slum, Gardanibagh	Urban	Not available	Not available		

9	PURNIA	K.M.S.Madhubani	Urban	Not available	
		K.M.S. Kasba	Urban	Not available	
		P.S.Sobhaganj	Urban	Not available	
		P.S.Gwaltoli	Urban	Not available	
		M.S.Khairuganj	Urban	Not available	
10	VAISHALI	P.S.Isakpur Boys	Urban	Not available	
		M.S.Bari Yusufpur, Hazipur	Urban	Not available	Not available
		P.S. Dakbanglow, Hazipur	Urban	Not available	Not available
		M.S. Jahanabad, Lalganj	Urban	Not available	Not available
		P.S. Isakpurtek, Mahnar	Urban	Not available	
		BMC Maktab Noon Gola, Hazipur	Urban	Not available	Not available
Total				56	28
1.	BANKA	M.S.Surihari, Amarpur	Rural	Not available	Not available
		M.S. Balia, Amarpur	Rural	Not available	Not available
		P.S.Nawtolia, Amarpur	Rural	Not available	Not available
		P.S.Dholbandh, Belhar	Rural	Not available	Not available
		P.S.Choti Bharatsila, Sambhuganj	Rural	Not available	Not available
		M.S. Raghunathpur, Barahat	Rural	Not available	Not available
		P.S.Benamohanpur, Baunsi	Rural	Not available	Not available
		P.S. Bahjora, Belhar	Rural	Not available	Not available
		P.S. Kalothar, Katoria	Rural	Not available	Not available
		P.S. Narayanpur, Katoria	Rural	Not available	Not available
		P.S. Sabajor, Phullidumar	Rural	Not available	Not available
		M.S. Mirzapur, Sambhuganj	Rural	Not available	
		U.M.S. Dholia, Barahat	Rural	Not available	
P.S. Khushalpur, Barahat	Rural	Not available			
2.	BEGUSARAI	G.M.SBirpur, Begusarai	Rural	Not available	
		P.S.Jainagar, Barauni	Rural	Not available	Not available
		M.S. Ibrahimpur, Chaurahi	Rural	Not available	
		P.S. Rupnagar, Barauni	Rural	Not available	
		Urdu P.S. Faizpur, Barbigi, S.Kamal	Rural	Not available	
		P.S.Singhpur, Matihani	Rural	Not available	Not available
		P.S.Sahuri nawin, Barauni	Rural	Not available	Not available
		U.M.S Bihat, No-3, Barauni	Rural	Not available	
		U.M.S.Sonama, Garhpura	Rural	Not available	
		P.S. Mogalsarai, S.Kamal	Rural	Not available	
		M.S. Sahuri, Barauni	Rural	Not available	Not available
		P.S.Sirnia, Matihani	Rural	Not available	
		M.S.Teghra Bazar, Teghra	Rural	Not available	
M.S.Bihat, Barauni	Rural	Not available			
3.	BUXAR	Urdu P.S. Chilhari	Rural	Not available	
		P.S. Narayanpur, Simri	Rural	Not available	
		M.S. Dangauli, Kesath	Rural	Not available	
		P.S. Rebanagar	Rural	Not available	
		U.K.M.S.Rajpur	Rural	Not available	
		M.S. Karuanj, Dumraon-I	Rural	Not available	
		P.S. Belhari, Dumraon -II	Rural	Not available	
		P.S. Jagmanpur, Rajpur-II	Rural	Not available	
		M.S. Vikramenglish, Itadhi	Rural	Not available	
		P.S. Chechariya, Rajpur-II	Rural	Not available	
		P.S Banjaria, Dumraon -II	Rural	Not available	
		P.S. Khatiba, Itadhi	Rural	Not available	
		M.S. Jogia, Brahampur	Rural	Not available	
P.S. Jagdishpur, Buxar	Rural	Not available			

4.	KHAGARIA	M.S. Baltara, Gogri	Rural	Not available	
		P.S. Harinmar, Parbatta	Rural	Not available	
		P.S. Nayagaon, Pachkhutti	Rural	Not available	
		M.S. Ramganj, Sansarpur	Rural	Not available	
		P.S. Maktab, Dihulia, Alauli	Rural	Not available	
		P.S. Muskipur, Gogri	Rural	Not available	
		P.S. Srinagar, Chautham	Rural	Not available	
		P.S. Kanauhali, Gogri	Rural	Not available	Not available
		P.S. Maktab kutubpur, Khagaria	Rural	Not available	
		P.S. Mohanpur, Chautham	Rural	Not available	
		M.S. Alauli	Rural	Not available	
		P.S. Temtharaka, Parbatta	Rural	Not available	
		P.S. Thebai, Parbatta	Rural	Not available	
M.S. Raun-2, Alauli	Rural	Not available			
5.	KISANGANJ	P.S. Balubari, Dighalbank	Rural	Not available	
		M.S. Bibiganj, Tedhagachi	Rural	Not available	
		P.S. Nariyalbari, Bahadurganj	Rural	Not available	
		P.S. Bagalbari, Kochadhaman	Rural	Not available	
		P.S. Parbalbari, Pothiya	Rural	Not available	
		U.M.S. Kalasindhia, Pothia	Rural	Not available	
		P.S. Doharmalani, Bahadurganj	Rural	Not available	
		P.S. Besarbari, Thakurganj	Rural	Not available	
		P.S. Andhwakol, Kisanganj	Rural	Not available	
		M.S. Bisanpur, Kochadhaman	Rural	Not available	
		P.S. Kumhaga, Dighalbank	Rural	Not available	
		P.S. Vastakola, Kochadhaman	Rural	Not available	
		P.S. Pothimari jagir, Kochadhaman	Rural	Not available	
U.M.S. Baragipur, Thakurganj	Rural	Not available			
6.	MADHEPURA	M.S. Srinagar, Dhailar	Rural	Not available	
		P.S. Chakala, Madhepura	Rural	Not available	
		P.S. Piprahi-I, Singheswar	Rural	Not available	
		P.S. Rampur No.1, Sankarpur	Rural	Not available	
		U.P.S. Piparpatta	Rural	Not available	
		K.P.S. Phulaut, Chausa	Rural	Not available	
		P.S. Dighiatol, Kumarkhandh	Rural	Not available	Not available
		K.P.S. Purani	Rural	Not available	
		P.S. Gandhinagar, Singheswar	Rural	Not available	
		M.S. Parmanandpur, Murliganj	Rural	Not available	
		K.P.S. Magheli, Sankarpur	Rural	Not available	
K.P.S. Sheikhpura, Bihariganj	Rural	Not available			
7.	NAWADA	P.S. Sadikpur, Roh	Rural	Not available	
		G.K.P.S. Baidnathpur, Meskor	Rural	Not available	Not available
		G.K.P.S. Hasuadih, Hisua	Rural	Not available	
		P.S. Singhauli, Hisua	Rural	Not available	
		P.S. Dhankaul, Warsaliganj	Rural	Not available	
		P.S. Anidih, Roh	Rural	Not available	
		G.M.S. Badgaon, Sirdla	Rural	Not available	
		P.S. Khojpur, Warsaliganj	Rural	Not available	Not available
		P.S. Shyamdev, Pakribarma	Rural	Not available	
		P.S. karma khurd, Sirdla	Rural	Not available	Not available
P.S. Itpakwa, Kauakol	Rural	Not available	Not available		
8.	PATNA	P.S. Udarchak, Bikram	Rural	Not available	
		P.S. Kharona, Naubatpur	Rural	Not available	
		P.S. Tandwa, Parsa	Rural	Not available	
		P.S. Baruna, Parsa	Rural	Not available	Not available
		P.S. Muhamadpur(J.J), Bihta	Rural	Not available	
P.Kanya School, Pandarak	Rural	Not available			

		P.S. Rewa, Maner	Rural	Not available	
		M.S. Sakarpura, Dhanarua	Rural	Not available	
		P.S. Machariyawan, Daniyawan	Rural	Not available	Not available
		M.S. Sikandarpur, Daniyawan	Rural	Not available	
9.	PURNIA	P.S.Haldibari, B.Kothi	Rural	Not available	
		G.B.S.Dibrabazar, B.kothi	Rural	Not available	Not available
		P.S.Chandmari, Dagarua	Rural	Not available	
		P.S.Sihuli, Dhamdaha	Rural	Not available	
		P.S.Kanela, Purnia East	Rural	Not available	Not available
		P.S. Sahkol, Dagarua	Rural	Not available	
		Madarsa No. 367, Amaur	Rural	Not available	
		P.S. Darbia, Dhamdaha	Rural	Not available	
		P.S. Bagbana, Amaur	Rural	Not available	
		P.S. Mirzachauri, Banmankhi	Rural	Not available	Not available
		N.P.S. Bhattachakla, Adibasitol	Rural	Not available	Not available
		N.P.S. Belaghat, Dhamdaha	Rural	Not available	Not available
		P.S. Regugee tola, Barihi, Banmankhi	Rural	Not available	Not available
		10.	VAISHALI	K.U.P.S. Ababakpur, Chehrakala	Rural
M.S. Nagwa, Pateri belsar	Rural			Not available	
P.S. Haridaspur, Hazipur	Rural			Not available	
M.S. Chandpura, Desri	Rural			Not available	
P.S. Rasolpurali, Rajapakar	Rural			Not available	
P.S. Gokulpur	Rural			Not available	
M.S. Azizpurchande, Patepur	Rural			Not available	
M.S. Aitbarpur, Lalganj	Rural			Not available	
P.S. Kesabpur, Lalganj	Rural			Not available	Not available
P.S. Chakmilki, Jandaha	Rural			Not available	Not available
P.S. Aspatpur Sindi	Rural			Not available	
P.S. Chack thakursi, Bidupur	Rural			Not available	Not available
M.S. Mohammadpur, Mahnar	Rural			Not available	
M.S. Hariharpur, Hazipur	Rural	Not available	Not available		
	Total			130	33

(Source: Test checked school records)

APPENDIX – 3.1.11

(Refer: Paragraph 3.1.11.1; Page-57)

Construction of kitchen sheds

(Rupees In lakh)

Sl. No.	Districts	Year	Fund received by DSE	Nos. of Kitchen Shed to be completed	Amount advanced by DSE to VSS	No.of v.s.s.	Amount Balance with DSE	Shown as completed as per SOE of VSS	No of Incomplete kitchen sheds	Balance (with VSS)	Reasons for non-start		
											Land less	Land disputed	VSS dispute
1.	Banka	2004-08	326.49	564	50.38	119	276.11	29	90	35.88	NA	NA	NA
2.	Begusarai	2005-08	238.70	412	37.39	85	201.31	27	53	23.89	NA	01	04
3.	Buxer	2005-08	191.20	329	174.42	329	16.78	13	307	167.92	09	NA	NA
4.	Khagaria	2005-08	161.90	279	158.07	279	3.83	17	258	149.57	01	NA	03
5.	Kishanganj	2005-08	197.60	339	29.00	58	168.60	08	50	25.00	NA	NA	NA
6.	Madhepura	2005-08	212.40	366	164.23	366	48.17	14	327	157.23	04	07	14
7.	Nawadah	2005-08	257.29	444	48.28	91	209.01	44	47	26.28	NA	NA	NA
8.	Patna	2005-08	727.38	1255	113.31	255	614.07	08	214	109.31	13	4	16
9.	Purnea	2005-08	284.89	492	220.90	492	63.99	71	410	185.40	NA	NA	11
10.	Vaishali	2005-08	368.79	636	326.57	579	42.22	66	479	293.57	17	NA	17
	Total		2966.64	5116	1322.55	2653	1644.09	297	2235	1174.05	44	12	65

(Source: BEPC and DSE's records)

(NA: Not Available)

APPENDIX – 3.1.12

(Refer: Paragraph 3.1.14; Page-59)

Action taken on previous Audit Reports

Statement showing the deficiencies/ irregularities pointed out in CAG's Audit Report 1998-99 (para no. 3.4.1 to 3.4.8) persisted during 2003-08 where in PAC recommended suitable action by the Department within three months. (Source: PAC's report no 417 Page 8 to 17)

Sl. No.	Para No. and Heading	Gist of the Para	Current status (July 2008)
1	3.4.4 Programme performance	(i) Only 08 percent coverage against targeted beneficiaries of 97.67 lakh children.	Coverage increased up to 73 per cent (2007-08)
		(ii) Distribution of food grains varied between 43 and 17 percent.	Serving of cooked meal varied between 92 to 108 days and 94 to 106 days in Urban and rural schools respectively though 200/220 days required.
		(iii) There was no proper data of beneficiary students at districts level	No accurate data was maintained at districts level.
		(iv) Coverage of school was reduced to 60 percent in 1998-99.	Coverage of school ranged between 46 and 73 per cent.
2	3.4.4.1 Enrolment of Students.	Increase of enrolment of students ranged between one and eight per cent.	Increase of enrolment ranged between 7 to 29 percent.
3	3.4.4.2 Retention/ dropout of students.	Dropout rate of students varied between 45 and 64 percent.	Dropout rate varied between 21 and 30 percent in urban schools and between 24 and 29 percent in rural schools.
4	3.4.4.3 Attendance of students.	Attendance of children varied between 66 and 70 percent.	Attendance varied between 64 and 58 percent in Urban schools and from 67 to 63 percent in rural schools.
5	3.4.4.4 Impact of nutritional level of students.	Nutritional level of students was not ascertained by the government.	Nutritional level of children was never ascertained by the government.
6	3.4.5.1 Allocation and lifting of food grains.	(i) Non-submission of enrolment by State government resulted in provisional allocation of food grains which was less than actual requirement.	Reliable data of enrolment of students was not available in districts.
		(ii) Lifting of food grains varied between 07 and 46 percent.	Lifting of food grains varied between 46 and 81 percent.
		(iii) Value of food grain was not reconciled.	Value of food grains lifted by state and amount paid by GOI to FCI was not reconciled by HRD.
7	3.4.5.2 Allocation and lifting of food grains in test checked districts.	(i) Partial lifting by districts	No change in status.
		(ii) Food grains were not lifted in four districts due to non submission of utilization certificate.	Partial lifting was made due to non submission of Utilization Certificate leading to late issue of allotment orders.

8	3.4.5.3 Deficiencies in distribution	(i) There was delay in distribution of food grains for 03 to 08 months.	No Comment.	
		(ii) Pre condition of attendance was not fulfilled.		
		(iii) Doubtful distribution of food grain as it was distributed 12 months in a year instead of norms of 10 months.		
		(iv) Food grains valued Rs.7.86 lakh was distributed in excess of norms.		
		(v) Food grains was distributed below norms		
		(vi) The quality of food grains were not checked by FCI, SFC and DM before issue.		The quality of food grains were still not tested by any authority before issue for consumption.
		(vii) Non payment of transportation charges affected implementation of the scheme.		Partial payment of transportation charges affected implementation of the scheme.
		(viii) Absence of linkages for lifting and distribution of food grains.		The District Authorities (DM) did not insist on proper record keeping of receipt and distribution of food grains though required/
9	3.4.5.4 Cooked food not supplied.	Cooked food was not served to children in test checked districts.	Now, cooked meal was being served to students.	
10	3.4.5.5 Transportation cost of Rs. 1.71 crore not recouped.	Transportation cost of Rs.1.71 crore spent by DMs / DDCs were not recouped by GOI as of July 1999.	The status was not clear as DDCs / DMs did not furnished such information to audit.	
11	3.4.5.6 Utilisation Certificates not obtained from schools and blocks.	The Utilisation Certificates from blocks and schools were not obtained resulting in depriving of intended benefits of the scheme.		
12	3.4.6 Diversion food grains	158.53 MT wheat (cost Rs. 8.92 lakh) was diverted to relief work and was not recouped.	116.51 MT rice (cost Rs. 6.91 lakh) was again diverted to flood relief work in two districts and was not recouped.	
13	3.4.7 Misappropriation of food grains	21.88 quintal wheat (Cost Rs. 0.17 lakh) was misappropriated in five schools	Status was not on record.	
14	3.4.8 Monitoring and evaluation	Regular meetings of the Monitoring Committees at state and districts level were not held. Block level committee was also not formed impact of the scheme was never evaluated.	No change in the status of the para.	

APPENDIX –3.2.1

(Refer: Paragraph 3.2.6.1; Page-64)

Statement of diversion of fund under SGSY

(Rupees in lakh)

Sl	Name of district	Year	Particulars	Diverted Amount	Interest	Period of Interest @ 3.5 per cent
1	Patna	2001-02	DRDA Admn. (Salary)	20.00	4.59	(6 Yrs)
		2002-03	DRDA Admn. (Salary)	24.00	4.50	(5 Yrs)
		2002-03	SFC Poshahar handing	44.03	8.26	(5 Yrs)
		2002-03	Nagar Nigam, Patna (Election)	25.00	4.69	(5 Yrs)
		2002-03	Election DM Office	3.00	0.56	(5 Yrs)
		2005-06	Election DM Office	7.00	0.50	(2 Yrs)
		2003-04	SFC Poshahar handing	14.98	2.21	(4 Yrs)
		2003-04	Audit fee Poshahar	1.00	0.14	(4 Yrs)
		2005-06	SGRY handling	13.11	1.43	(3 Yrs)
Total				152.12	26.88	NA
2	Bhagalpur	2003-04	Block Strengthening	2.55	0.48	(4 Yrs)
		2003-04	BDO (Advance for MDM transporting)	2.40	0.35	(4 Yrs)
		2005-06	DRDA Admn.	5.00	0.35	(2 Yrs)
		2007-08	BDO Nathnagar for Vehicle repair	0.20	NIL	NA
		2003-04	Subsidy payment NGO Special Division (Infrastructure)	6.00 4.70 3.00	NA NA NA	(4 Yrs) (4 Yrs) (4 Yrs)
Total				23.85	1.18	
3	Motihari (East Champaran)		DRDA Admn.	37.83	7.10	(5 Yrs)
Total				37.83	7.10	
4	Kishanganj	2006-07	BPL Survey	11.84	0.41	(1 Yrs)
		2007-08 to 6/08	BPL Survey	30.67	-	-
		2002-03	Block Strengthening (LEO & EO Salary)	3.11	0.71	(5 Yrs)
		2007-08 to 6/08	Block Strengthening (LEO & EO Salary)	3.31	-	-
		2004-05	Loan to Distt. Dairy develop. Agency	3.00	0.33	(3 Yrs)
		1.02.03 to 17.2.04	District Dairy Development Officer for chiling plant	50.58	3.60	(5Yrs)
		4.11.04	District Welfare officer Kishanganj for Tanker	2.25	0.24	(4Yrs)
		18.4.04	NDC Kishanganj (White wash Rachna Bhawan)	1.25	0.14	(4Yrs)
		23.12.03	Animal Husbandry (R.F)	1.96	0.29	(4Yrs)
		21.12.05	Rachna Bhawan (painting & Repair)	1.40	0.10	(2 Yrs)
Total				109.37	5.82	
5	Gaya	2003-04	Mid day Meal	7.99	1.18	(4 Yrs)
		2003-04	BPL Survey	3.37	0.50	(4Yrs)
		2004-05	BPL Survey	0.87	0.09	(3 Yrs)
Total				12.23	1.77	
6	Samastipur	2003-04	Mid day Meal	4.20	0.62	(4 Yrs)
		2000-01	DRDA Admn.	25.00	6.76	(7 Yrs)
		2006-07	DRDA Admn.	10.00	0.35	(1 Yrs)
Total				39.20	7.73	
7	Saharsa	1999-00	DRDA Admn.	30.00	9.91	(8 Yrs)
			GMD (IRDP)	1.26		
			Other then IRDP	0.02		
Total				31.28	9.91	
Grand total				405.88	60.39	

APPENDIX – 3.2.2

(Refer: Paragraph 3.2.6.3; Page-64)

Statement of misutilisation of fund under SGSY

(Rupees in lakh)

Sl. No.	Name of District	Year	Particular	Amount
1	Patna Athamalgola Block	2006-07	Banner, printing, photocopy and stationary	0.49
		2007-08	Vehicle fare,	0.04
	DRDA, Patna	2003-04	Truck fare, Institute, Lunch packet, Advert. and Printing	0.50
		2005-06	Purchase of 36 chair	1.80
Total				2.83
2	Bhagalpur	2003-04	Tent house	5.09
		2003-04	Generator, Chair, Table & Mobile for Block	12.71
		2006-07	Advertisement & Nagar Nigam Building	1.32
		2006-07	Tent house	2.66
	Bihpur Block	2004-05	Telephone bill, Com.operatar salary	0.16
Total				21.94
3	East Champaran	2003-04	Ambassador Car, Generator, Computer, Photocopier Machine, Furniture, electrical equipments & Fixed assets	21.94
Total				21.94
4	Kishanganj	2003-04	Diesel for vehicle & generator	3.88
		2006-07	Advertisement	1.24
		2003-04	Sofa set & others	0.61
		2004-05	Map (Kishanganj) & ply wood	0.36
		2007-08	Audit fee	0.34
		2004-05	DDC house light & Boundary wall	0.92
		2006-07	Seminar and Meeting	0.63
		2004-05	Project report for seminar at New Delhi & Flood	0.52
Total				8.50
5	Samastipur	2007-08	Printing of forms & register	8.60
		2003-04	Audit fee, DA & TA	0.26
		2006-07	Furniture & Jhanki	6.86
		2007-08	Tent house	3.23
Total				18.95
6	Amas Block, Gaya	2003-04	Fuel	0.10
	DRDA, Gaya	2005-06	Audit fee	1.37
Total				1.47
7	Siwan	2004-07	Printing, Loan distribution camp, Hire of vehicle	0.64
Total				0.64
8	Munger	2003-04	Tent house	0.22
		2005-06	Tent house	3.56
		2006-07	Tent house	1.20
		2007-08	Tent house	0.11
Total				5.09
9	Jehanabad	2003-04 to 2004-05	Eight types of book purchased	29.66
		2003-04 to 2006-07	Printing and Stationery	3.36
		2003-04, 2005-06 to 2006-07	Audit Fee	0.23
		2005-06	Advertisement	0.36
		2005-06	Loan Distribution Camp	0.49
		2005-06	Freight	0.04
		2005-06	Repair and Maintenance	0.36
		2006-07	Hire charges	0.09
2006-07	Freight	0.05		

Sl. No.	Name of District	Year	Particular	Amount
		2006-07	General Expenditure	0.24
		2006-07 to 2008-09	Unemployed rural youth computer training	13.39
		2006-07 to 2008-09	Generator and Chair	0.97
Total				49.24
10	Saharsa	2003-04	Purchase of Books	11.40
Total				11.40
Grand Total				142.00 lakh or 1.42 crore

APPENDIX-3.2.3

(Refer: Paragraph 3.2.6.4; Page-64)

Statement of outstanding advance

(Amount in Rupees)

SL. No	Name of District	Year	Particulars	Purpose	Outstanding Advance
1	Patna	2003-04	H.O.A/c	Contingency	50000
Total					50000
2	Kishanganj	2004-05	S.K. Sahay, E.O	Mela	5000
		2006-07	Chairman Distt. Board	Construction of shed	21000
Total					26000
3	Monger	2005-06	Prativa Ghosh	Mela	5000
			JP Yadav	Mela	3000
			Festival Adv.	Festival	2000
			Ranjana Thakur	Mela	16000
Total					26000
4	E.Champaran	2006-07	Staff & others advance	Pay, festival	25922
		2003-04	DAO	Training	7500
			Land Dev. Bank	Acquittance	216238
		2004-05	NREP Advance	Construction	98037
Total					347697
5	Bhagalpur BDO, Bihpur	28.6.03	Jan Kalyan Sanstha, Shahjadpur	Tent	1200
		20.11.03	Shyam Sundar Roa, Lutipur (Mukhiya)	Mela	3000
		26.12.03	Kurari Kumar	Mela	3500
Total					7700
	Bhagalpur BDO, Nathnagar	8.4.03	Jan Kalyan Sanstha, shahjadpur	Tent	2184
		24.1.04	Joing organisation Social help Bhagalpur	Training	181800
		13.10.03	Vishal Hind SC/ST Mahila Vikas Sahayata Samiti Ltd., Bhagalpur	Training	59550
		19.2.04	Roshan Janshakti Sansthan, Nathnagar	Training	60000
Total					303534
	Bhagalpur	2007-08	District Animal Husbandry	Training	100000
Total					100000
6	Gaya	2003-04 to 2006-07	As per CA Report		1702761.95
Total					1702761.95
7	Siwan BDO, Aandar	3.6.07	Malti Gupta, LEO	Training	15000
Total					15000
8	Jehanabad	9.12.03	Sri Tarun Yadav	Moter cycle advance	40000
		22.6.04	Sri Kamal Kishore	Moter cycle advance	10000
		26.5.04	Sri Kamal Kishore	Freight	3000
		21.2.06	Smt. Shruti Kumari	Training	5000
		2.3.06	Smt. Usha Kumari	Training	5000
		9.3.07	Smt. Gayatri Devi	Mela	6000
		28.3.07	Sri Vijay Kr. Singh	Mela	5000
Total					74000
Grand Total					2652692.34 Or Rs. 26.53 lakh

APPENDIX –3.2.4

(Refer: Paragraph 3.2.7.2 (b); Page-67)

Statement of Misutilisation of Infrastructure fund

(Rupees in lakh)

Name of districts	Sl. No.	Name of construction	Year of sanction/Exp.	Amount
Patna	1	DRDA Campus (3rd floor), Patna, North side.	2007-08	25.00
	2	-do- , South side.	2007-08	24.82
Total				49.82
Kishanganj	1	Production cum exhibition centre	2007-08	7.98
	2	DRDA Office Store for BPL Records	2007-08	7.60
	3	DRDA Office, Painting	2007-08	3.85
	4	Extension of DRDA Office (1st floor)	2007-08	3.58
Total				23.01
Mongher	1	Sale Centre in Block	2006-07	14.18
	2	28 Sell Centre	2006-07	16.58
	3	Sale Centre in Shri Matpur Panchayat	2007-08	15.13
	4	Chilling plant	2003-04	26.59
Total				72.48
Siwan	1	Construction of Boundary wall at Madhuban Bazar in Husainganj	2003-04	5.60
	2	Construction of building on 2nd floor in DRDA, Siwan	2007-08	7.70
	3	Construction of building on 2nd floor, Central sell centre in DRDA, Siwan	2007-08	4.73
Total				18.03
Motihari	1	Training hall at DRDA campus	2004-06	24.86
	2	Portico, Ling Road and other work around training hall	2005-06	4.73
	3	Training hall at District board campus	2004-05	24.63
	4	AC and Sound system in training hall	2005-06	7.99
	5	Training hall at Dhaka SDO, Campus	2005-06	5.99
	6	Training hall at Raksaul SDO campus	2005-06	5.99
Total				74.19
Bhagalpur	1	Fist floor at training hall (DRDA, Bhagalpur)	2003-04	24.07
	2	Generator room, boaring, office campus & other (DRDA, Bhagalpur)	2003-04	21.57
	3	SHGs Bhawan Block soiling (DRDA, Bhagalpur)	2004-05	2.86
	4	Electrification and Fan (DRDA, Bhagalpur)	2004-05	9.37
	5	PCC Raod and Drainage Sanhula Hat	2003-04	9.87
	6	PCC Road and Drainage Sabour Hat	2003-04	9.48
	7	Training Centre, Naugachia	2003-04	24.75
	8	Electrification, Naugachia (block)	2004-05	2.44
	9	Boring and water logging, Naugachia	2003-04	1.80
	10	Rest house and conference hall Naugachia	2003-04	7.00
	11	PCC Road in Sanhula Hat	2005-06	7.90
	12	Drainage in Sanhula Hat	2005-06	5.21
	13	PCC Road in Sabour Hat	2005-06	7.81
	14	Drainage in Sabour Hat	2005-06	3.66
	15	Cover of Drainage in Sabour Hat	2005-06	0.52
	16	Brick solling in Mosri, Sabour	2005-06	4.17
	17	PCC Raod and Drainage near school, Sabour	2006-07	8.74
	18	PCC Road, Pirpaiti	2006-07	13.40
	19	PCC Road and Pool, Pirpaiti	2006-07	6.39
	20	PCC Road near NH 80, Sabour	2005-06	6.68
	21	Drainage and Pulia near ACC School, Sabour	2005-06	4.17
Total				181.86
Gaya	1	Pathology centre in animal husbandry office	2003-04	6.03
	2	Maintenance of pound in Punama Badki	2004-05	5.00
	3	Additional construction of ladder in Punama Badki	2005-06	3.77
Total				14.80

Samastipur	1	SHG Bhawan	2006-07 & 2007-08	414.85
	2	Common facilitation centre		
	3	Construction of Pukka Nala, chamber, earth filling		
	4	Construction of Road		
Total				414.85
Jehanabad	1	Transit Bhawan at first floor	2005-06	12.50
	2	Transit Bhawan RCC Road	2005-06	4.55
	3	Kisan Bhawan, Boundry wall	2005-06	1.00
	4	Boundray wall at Distt. Supply and Marketing Office	2004-05	2.00
	5	Boundray wall repair and maintenance, Distt. Supply and Marketing Office	2005-06	0.46
	6	PCC Road at Jehanabad Block	2005-06	6.65
	7	PCC Road from Transit Bhawan to Resource Centre	2005-06	6.93
	8	Training cum Resource Bhawan	2004-05	11.63
	9	Resource cum training Centre BDO Ghoshi	2004-05	8.00
	10	Training cum Resource Centre at BDO Modanganj	2004-05	13.37
	11	Renovation of Co-operative Bhawan at Village Sikariya	2005-06	4.84
	12	Repair and extension of Kisan Bhawan at Jehanabad Block Office campus	2005-06	3.00
	13	Training cum Resource Centre at BDO Ratni	2004-05	10.00
	14	Milk collection Centre at 25 Village in different Block of Jehanabad	2004-05	64.55
	15	Drainage at Milk Chilling Plant	2004-05	0.20
	16	Toilet at Transit Bhawan	2004-05	0.54
	17	Repair and Maintenance at Transit Bhawan and Marketing Office	2004-05	1.10
	18	5 Milk collection centre at BDO Modanganj	2004-05	6.50
	19	Repair and Maintenance at Chilling Plant	2004-05	1.00
	20	Repair and Maintenance of Transit Bhawan	2004-05	0.65
	21	Generator Shed at DRDA Office	2003-04	0.20
Total				159.67
Grand Total				1008.71 or 10.09 crore

APPENDIX –3.2.5

(Refer: Paragraph 3.2.7.2 (c); Page-67)

Statement of Irregular expenditure

(Rupees in lakh)

Name of districts	Sl. No.	Name of construction	Present use of building	Amount
Patna	1	Production cum sale centre at Block Campus, Danapur	NREGA Office, BAO & other official room	17.64
	2	Production cum sale centre at Block Campus, Barh	NREGA Office	17.95
	3	SDO campus, Danapur	SDO Chamber & other office	17.64
	4	Production cum sale centre at Block Campus, Maner	BDO, Office	17.13
	5	Production cum sale centre at Block Campus, Maner (Ist floor)	BDO, Office and other offices	12.08
	6	Production cum sale centre at Block Campus, Dhanarua	-do-	5.43
	7	Production cum sale centre at Block Campus, Patna Sadar	-do-	5.25
	8	Production cum sale centre at Block Campus, Bakhtiyarpur	-do-	17.62
	9	Production cum sale centre at Block Campus, Dulhin Bazar	-do-	13.98
	10	Production cum sale centre at Block Campus, Daniyawa	-do-	16.20
	11	Production cum sale centre at Block Campus, Fathua	-do-	16.48
	12	Production cum sale centre at Block Campus, Punpun	-do-	17.95
	13	Production cum sale centre at Block Campus, Sampatchak	-do-	22.12
	14	Production cum sale centre at Block Campus, Naubatpur	-do-	18.74
	15	Production cum sale centre at Block Campus, Duhin Bazar (Ist floor)	-do-	11.01
	16	Production cum sale centre at Block Campus, Mokama	-do-	19.95
	17	Production cum sale centre at Block Campus, Pandarak	-do-	19.95
	18	Production cum sale centre at Block Campus, Patna Sadar	-do-	18.71
	19	Production cum sale centre at Block Campus, Paliganj	-do-	12.48
Total				298.31
Siwan	1	Artificial Insemination Centre	CDPO	2.65
	2	Milk Collection Centre	Night Guard Room	2.47
	3	Training cum production centre	Election Office	2.65
	4	Production cum sale centre in gram Pipra, block-Daraunda	BDO, Office and other offices	3.36
	5	Production cum sale centre of fish and seeds	-do-	5.88
Total				17.01
Gaya	1	Production cum training centre, Dobhi	BDO, Office and other offices	14.00
	2	Production cum training centre in Paraiya block	-do-	14.00
Total				28.00
Grand total				343.32

APPENDIX-3.2.6*(Refer: Paragraph 3.2.8.7; Page-72)***Statement of Bank Loan Applications under SGSY during the year 2003-08**

Sl. No.	Years	No. of Loan Applications from SHGs				No. of Loan Application from Individual Swarozgaris			
		Submitted to Bank	Sanctioned by Bank	Disbursed	Pending in Bank	Submitted to Bank	Sanctioned by Banks	Disbursed	Pending in Bank
1	2	3	4	5	6	7	8	9	10
1	2003-04	11085	5367	4506	6579	206372	102516	95702	110670
2	2004-05	7590	4146	3558	4032	226745	112156	101696	125049
3	2005-06	10198	6299	5711	4487	194567	96934	89967	104600
4	2006-07	13241	9933	9174	4067	102359	50280	47454	54905
5	2007-08	11991	8146	7148	4843	48575	18407	16793	31782
6	Total	54105	33891	30097	24008	778618	380293	351612	427006

(Source: Rural Development Department).

APPENDIX-3.2.7

(Refer: Paragraph 3.2.12; Page-75)

Statement of Special Project

(Rupees in crore)

S.N	Name of the Project	Date of Sanction	Total Cost	Released Amount Central/State	Period of completion (in years)	Agency	Expenditure	Remarks
1	Tea Processing and Packaging	18.07.2002	14.56	7.02/2.34	3	DRDA, Kishanganj	9.37	Incomplete
2	Development of taser and sericulture	10.3.2003	14.41	2.49/ -	4	Pradan (state NGO)	-	NA
3	Livelihood of Rural women	8.12.2004	5.22	0.23/ -	4	Seva Bharat	NA	As per order of GOI dated 3/08 Project was closed
4	Technology upgradation capacity expansion of Dairy Activities an establishment of Milk chilling center	11.03.2005	8.76	1.35/0.45	3	DRDA, Begusarai	NA	NA
5	Dairy Development	11.03.2005	14.08	4.22/1.41	3	COMFED	NA	NA
6	Establishment of 100 M.T per day capacity milk powder plant	11.02.2004	7.76	NA	1	COMFED	5.92	NA
7	Generation of Rural Employment and sustainable livelihood through cattle development	20.02.2004	13.61	5.44/ -	5	WAIF	NA	NA
8	Setting up integrated live stock development centers	29.03.2007	13.98	2.59/0.86	5	J.K.Trust Gram Vikas Yojna	NA	In progress
9	Livelihood advancement business school (LABs)	02.06.2005	2.00	0.60/ -	1	Dr.Reddy's Foundation, Hyderabad	NA	NA
10	Vocational training and skill certification	09.08.2007	14.99	- / 2.94	3	CIDC	NA	NA
11	Skill development of youths of BPL category	30.03.2007	2.48	0.59/ -	3	DRDA, Patna	NA	NA

(Source: Rural Development Department).

APPENDIX-3.2.8

(Refer: Paragraph 3.2.13; Page-76)

State Level Committee/District Level Committee/ Block Level Committee.

1. State Level Committee

The department of rural development should be responsible for planning, implementation, monitoring and evaluation of the programme at the State level under the Chairmanship of Chief Secretary / Development Commissioner. The following members may be entrusted in successful performance of the programme.

i.	Secretary, D/o Institutional Finance-	Member
ii.	Secretary, D/o Planning-	Member
iii.	Secretary, In-charge of Women's Development-	Member
iv.	Concerned Heads of the Line Departments as and when required-	Member
v.	Secretary In-charge of Welfare of SC/STs -	Member
vi.	Representative of NABARD (local Head of Regional Office)-	Member
vii.	Representative of RBI-	Member
viii.	Representative of concerned implementing Banks at State Headquarters-	Member
ix.	A representative of the Government of India-	Member
x.	Director, SIRD-	Member
xi.	Convener, SLBC-	Member
xii.	Secretary, In-charge of Rural Development-	Member Secretary

2. District level Committee

District SGSY Committee Perform the execution of SGSY programme under the chairmanship of DM with the assistance of DDC and the following members

i.	DDM of NABARD-	Member
ii.	LDO of RBI-	Member
iii.	District level Coordinators of the implementing banks-	Member
iv.	Concerned Heads of district level line departments-	Member
v.	General Manager, DIC-	Member
vi.	District KVIB Officer-	Member
vii.	Project Director, DRDA-	Member
viii.	2-3 NGO representatives-	Member
ix.	Lead Bank Officer-	Convener

3. Block level Committee

Block level SGSY Committee in each block would be formed whose composition will be as follows:-

i.	Project Officer (Self-employment)-	Member
ii.	Branch Manager of all implementing bank-	Member
iii.	Block Level/ Sub-Division Level officers of the concerned line departments-	Member
iv.	NGO representative (one)-	Member
v.	Block Development Officer-	Convener

APPENDIX – 3.2.9

(Refer: Paragraph 3.2.15; Page-77)

Statement showing the deficiencies irregularities pointed out in CAG's Audit Report 2001-02 persisted during 2003-08.

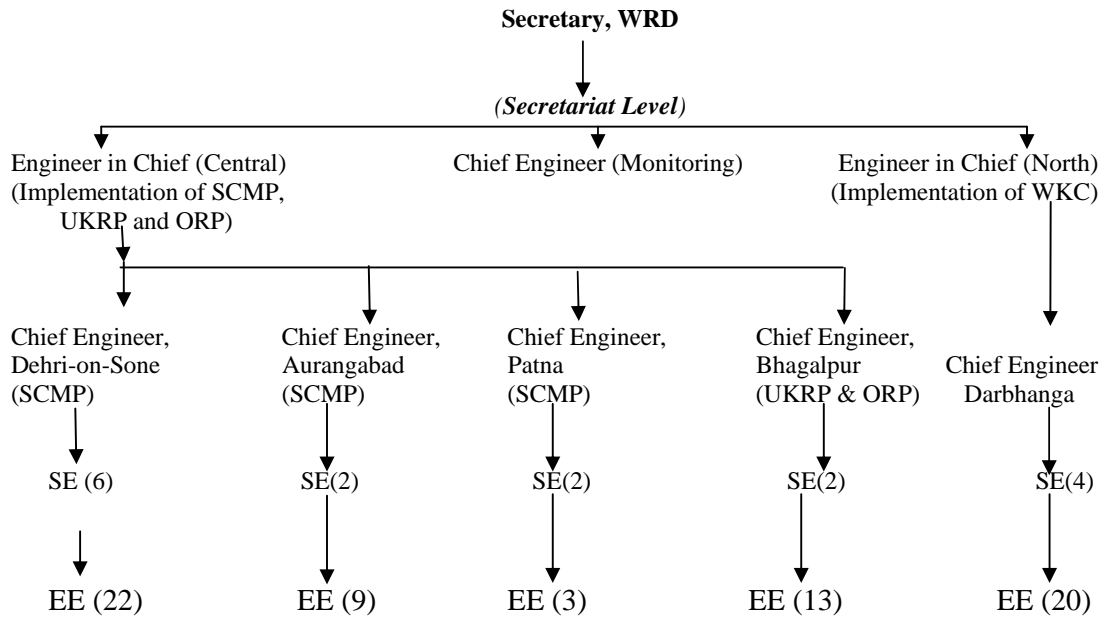
Sl. No.	Heading	Gist of Para	Current status 2003-08
1.	Unutilised funds	(i) Rs. 75.63 crore remained unutilised at the end of March 2002 (Due to poor utilisation of fund GOI did not release Rs 141.87 crore. (ii) Against 10 per cent norms only 3 per cent (Rs 5.89 crore) of the funds utilised as revolving fund assistance to SHGs. (iii) Against 10 per cent, only 4 per cent of the funds utilised for training to Swarozgaris.	(i) Unutilised fund ranged between 24 per cent and 53 per cent under SGSY during 2003 - 08. (ii) Only 6.3 per cent (Rs 47.86 crore) of fund was utilised as revolving fund. (iii) Only 5 per cent (Rs 38.07 crore) was utilised for training to Swarozgaris.
2.	Credit mobilisation by banks	Poor credit mobilisation by bank (only 21 to 52 per cent during the year 99-2002).	Poor credit mobilisation by bank only 32.51 per cent to 79.77 per cent during the year 2003-08
3.	Financial assistance to non BPL families	Assistance of Rs 3.31 crore provided to ineligible groups/ families.	Assistance of Rs 15.94 lakh provided to ineligible groups/families.
4.	Diversion of funds and loss of interest	Eight DRDAs diverted Rs 8.05 crore of SGSY fund on other Schemes/ Salary payments of this Rs 3.75 crore remained unrecouped causing loss of interest of Rs 40.10 lakh till March 2002.	Seven DRDAs diverted Rs 4.06 crore of SGSY fund on other Schemes/Salary payments causing loss of interest Rs 60.39 lakh till March 2008.
5.	Misutilisation of funds	Nine DRDAs misutilised Rs 103.88 lakh.	Ten DRDAs misutilised Rs 1.42 crore.
6.	Unjustified construction of godowns and waiting halls	Rs 2.78 crore advanced for construction of godowns and waiting halls did not serve Swarozgaris.	Expenditure on irregular construction of building, road, pond, culvert and drainage Rs 14.94 crore was made.
7.	Irregular assistance to Self Help Groups	(i) Only 34 percent (9679) of the SHGs formed received assistance while only 12 per cent (3259) of the SHGs formed had the potential of becoming viable. (ii) Rs 1.10 crore irregularly provided to 121 SHGs.	(i) Only 25 per cent (21881) of the SHG formed received assistance while only 28 per cent (24553) of the SGH formed had the potential of becoming viable. (ii) 81 SHGs has been formed irregularly.
8.	Unrecovered/ unadjusted Advance	DRDA Nawada advanced Rs 4.49 lakh to a firm for supply. No supply was made nor was the advance recovered.	In eight DRDAs advanced Rs 26.53 lakh remained unadjusted up to March 2008.
9.	Physical verification of assets not conducted	Physical verification of assets procured by Swarozgaris was not conducted.	Physical verification of assets procured by Swarozgaris was not conducted.
10.	Separate component wise accounts not maintained	In the absence of Separate accounts the correctness of funds could not be ascertained.	In the absence of Separate accounts the correctness of funds could not be ascertained.
11.	Inventory of assets/ Asset register not maintained	The inventory of asset was not maintained at the State, District and Block level.	The inventory of asset was not maintained at the State, District and Block level.
12.	Unfruitful expenditure	DRDA Bhagalpur spent Rs 5.49 lakh on printing of Vikash Patrika. All the patrikas remained dumped in Stores of the blocks without any use.	Remained dumped in stores of the blocks without any use since date 1/2000.

*The Public Accounts Committee has not made any recommendation so far.

ANNEXURE – 3.3.1

(Refer: Paragraph:3.3.2, Page-80)

Organisational chart of Water Resources Department



ANNEXURE – 3.3.2

(Refer: Paragraph:3.3.6, Page-82)

Details of CLA/Grant released, State share required, Fund allotment and Expenditure

(Rupees in crore)

Year	CLA/ Grant received	State Share require	Funds allotted by State	Funds released by the State	Expenditure	
					Central	State
Western Kosi Canal Project						
2003-04	33.00	16.50	45.37	12.37	33.00	11.31
2004-05	19.88	9.94	35.24	15.36	19.88	14.89
2005-06	5.96	2.98	63.82	57.86	5.96	57.73
2006-07	1.70	5.10	34.52	32.82	1.70	32.25
2007-08	21.82	65.46	208.66	186.84	21.82	186.59
Total	82.36	99.98	387.61	305.25	82.36	302.77
Sone Canal Modernisation Project						
2003-04	21.50	10.75	49.38	27.88	21.50	27.57
2004-05	16.00	8.00	59.17	43.17	16.00	42.35
2005-06	8.79	4.40	71.79	63.00	8.79	59.09
2006-07	1.54	4.59	71.28	69.74	1.54	62.12
2007-08	27.59	82.77	72.92	45.33	27.59	40.31
Total	75.42	110.51	324.54	249.12	75.42	231.44
Upper Kiul Reservoir Project						
2003-04	2.08	1.04	10.03	7.95	2.08	7.88
2004-05	1.34	0.67	1.62	0.28	1.34	0.28
2005-06	0.07	0.03	1.04	0.97	0.07	0.97
2006-07	-	-	2.35	2.35	-	1.26
2007-08	-	-	-	-	-	-
Total	3.49	1.74	15.04	11.55	3.49	10.39
Orhni Reservoir Project						
2003-04	-	-	0.42	0.42	-	0.42
2004-05	-	-	0.08	0.08	-	0.08
2005-06	-	-	0.20	0.20	-	0.15
2006-07	-	-	-	-	-	1.34
2007-08	-	-	-	-	-	-
Total	-	-	0.70	0.70	-	1.99

ANNEXURE – 3.3.3*(Refer: Paragraph:3.3.8, Page-84)****Irrigation potential created and utilised during 2003-08***

Name of Project	Ultimate	Under AIBP	Existing		2003-04	2004-05	2005-06	2006-07	2007-08	Total
WKC	234800	205320	29480	Created	10000	18000	5000	105070	9000	176550 (147070)
				Progressive creation (available) IP	39480	57480	62480	167550	176550	503540
				Utilisation	13241	17930	21370	24960	23767	101268
SCMP	900000	218600	681420	Created	40000	16000	7000	91000	15000	850420 (169000)
				Progressive creation (available) IP	721420	737420	744420	835420	850420	3889100
				Utilisation	487799	480210	517762	518158	526825	2530754
UKRP	19500	3000	16500	Created	2000	1000	-	-	-	19500 (3000)
				Progressive creation (available) IP	18500	19500	19500	19500	19500	96500
				Utilisation	9647	11090	10133	11380	11954	54214
ORP	9717	3217	6500	Created	3000	-	-	-	-	9500 (3000)
				Progressive creation (available) IP	9500	9500	9500	9500	9500	47500
				Utilisation	2175	2285	2146	1480	2163	10249
Total	1164017	430137	733900	Created	55000	35000	12000	196070	24000	1055970
				Progressive creation (available) IP	788900	823900	835900	1031970	1055970	4536640
				Utilisation	512862	511515	551411	555978	564719	2696485

Note: - Figure in bracket indicates IP created during 2003-08 which has been exhibited in column-4 of Table No.-3

APPENDIX-5.1

(Refer: Paragraph 5.8.2; Page-125)

Statement of outstanding advances against Government officials.

(Rupees in lakh)

Sl. No.	Name of ULB	Amount	No. of staff (advance holder)	No. of staff expired/ Amount	No. of staff transferred/ Amount
1	Banka	1.65	5	Nil	Nil
2	Buxar	164.56	18	Nil	Nil
3	Bodhgaya	7.23	4	Nil	Nil
4	Danapur	710.77	29	Nil	Nil
5	Gaya	251.00	31	Nil	Nil
6	Jagdishpur	0.33	1	Nil	Nil
7	Jainagar	4.93	16	Nil	Nil
8	Kishanganj	3.43	18	Nil	Nil
9	Kahalgaon	1.94	7	Nil	Nil
10	Khagaul	2.30	1	1 (2.30)	Nil
11	Madhubani	45.14	37	Nil	Nil
12	Munger	155.75	318	7 (0.45)	Nil
13	Muzzafarpur	94.35	120	Nil	Nil
14	Purnia	74.02	5	Nil	Nil
15	Siwan	157.51	40	Nil	7 (136.58)
	Total	1674.91	650	8 (2.75)	7 (136.58)

APPENDIX-5.2*(Refer: Paragraph 5.9.2; Page-129)***Details of fund released to ULBs under Urban Infrastructure Development Scheme for Small and Medium Towns***(Rupees in crore)*

Sl No.	Name of ULB	Project cost	Amount of first instalment released	
			GOI share	GOB share
1	Barbigha Nagar Panchayat	15.73	6.53	1.57
2	Bhabhua Nagar Parishad	10.88	4.52	1.09
3	Bakhtiarpur Nagar Panchayat	5.11	2.12	0.51
4	Lalganj Nagar Panchayat	12.63	5.24	1.26
5	Chakia Nagar Panchayat	12.85	5.33	1.29
6	Narkatiaganj Nagar Parishad	47.13	18.00	4.71
7	Rosera Nagar Parishad	29.21	11.16	2.92
8	Fatuah Nagar Panchayat	7.59	2.90	0.76
9	Murliganj Nagar Parishad	11.44	4.37	1.15
	Total	152.57	60.17	15.26