

**Appendix VI**  
(Reference to paragraph 4.6 Page-17)

**Statement showing the details of DCR in which particulars of drawal were not produced**

Year	Sl. No	DCR No	Date	Amount	Name of bank	Branch	Particulars of drawal	Total (In ₹)
1	2	3	4	5	6	7	8	9
1992-93	1	DL773345	31/3/93	70000	SBI	DO	Not available	78223
	2	DL804196	3/3/1993	3223	SBI	DO	Not available	
	3	DL773241	7th Jan,1993	5000	SBI	DO	Not available	
1993-94	4	DL804100	24-6-93	200	SBI	DO	Not available	88021
	5	DL804006	8/4/1993	5000	SBI	DO	Not available	
	6	DL804252	5/11/1993	7821	SBI	DO	Not available	
	7	DL804356	28/2/94	75000	SBI	DO	Not available	
1994-95	8	DL804536	27/4/94	5917	SBI	DO	Not available	30891
	9	DL804929	31/12/94	739	SBI	DO	Not available	
	10	DL80737	1/8/1994	3095	SBI	DO	Not available	
	11	DL804839	21/10/94	10140	SBI	DO	Not available	
	12	J0801182	18/4/95	11000	SBI	DO	Not available	
1995-96	13	J801569	18/01/96	2280	SBI	DO	Not available	206282
	14	J801305	29/6/95	5292	SBI	DO	Not available	
	15	J801337	25/7/95	7669	SBI	DO	Not available	
	16	J801429	18/9/95	761	SBI	DO	Not available	
	17		2/8/1995	71201	SBI	DO	Not available	
	18	J801513	12th Dec,95	119079	SBI	DO	Not available	
1996-97	19	DL802185	4/5/1996	16871	SBI	DO	Not available	333553
	20	J801926	6/4/1996	4844	SBI	DO	Not available	
	21	J801917	2/4/1996	449	SBI	DO	Not available	
	22	J802184	4/5/1996	270000	SBI	DO	Not available	
	23	J802489	5/11/1996	23444	SBI	DO	Not available	
	24	J802617	4/2/1997	7828			Not available	
	25	J802784	11/4/1997	117	SBI	DO	Not available	
	26	J802615	3/2/1997	10000	SBI	DO	Not available	
1997-98	27	J803678	18-9-98	3000	SBI	DO	Not available	53000
	28	J803515	9/6/1998	50000	SBI	DO	Not available	
1999-2000	29	J804080	15-6-99	26800	SBI	DO	Not available	27020
	30	J804425	25-2-2000	220	SBI	DO	Not available	
2000-01	31	J804782	29-9-2000	78979	SBI	DO	Relief	96595
	32	938	30/1/01	17616	Prag- jyotish Gaonlia Bank (PGB)	Kokra- jhar	Not available	

<b>2001-02</b>	33	J805148	18-8-01	154623	SBI	DO	BAC ELECTION	<b>176129</b>
	34	J805209	29-10-01	6000	SBI	DO	Not available	
	35	J805357	4/3/2002	15506	SBI	DO	Not available	
<b>2002-03</b>	36	J805704	5/12/2002	13000	SBI	DO	Not available	<b>221871</b>
	37	J805688	18-11-02	5000	SBI	DO	Not available	
	38	J805440	3/5/2002	144	SBI	DO	Not available	
	39	J805868	25-3-03	193727	SBI	DO	Relief	
	40	J805790	14-2-03	10000	SBI	DO	Not available	
<b>2003-04</b>	41	DM768087	7/10/2003	60000	SBI	DO	Relief	<b>145000</b>
	42	DM768059	16-9-03	10000	SBI	DO	Not available	
	43	DM768111	7/11/2003	25000	SBI	DO	Not available	
	44	J805995	11/7/2003	5000	SBI	DO	Not available	
	45	J805916	12/5/2003	10000	SBI	DO	Not available	
	46	DM768242	11/3/2004	5000	SBI	DO	Not available	
	47	DM768162	8/1/2004	30000	SBI	DO	Not available	
<b>2004-05</b>	48	DM768372	30-7-04	30126	SBI	DO	Relief	<b>1299084</b>
	49	DM768479	14-10-04	15000	SBI	DO	Not available	
	50	DM768352	13-7-04	25000	SBI	DO	Not available	
	51	DM768776	28-3-05	69000	SBI	DO	Ex-gratia	
	52	DM768699	4/3/2005	30000	SBI	DO	Not available	
	53	DM768655	15-2-05	6000	SBI	DO	Not available	
	54	DM768629	5/2/2005	38958	SBI	DO	Computerisation of land records	
	55	DM768607	15-1-05	85000	SBI	DO	Relief	
	56	DM769741	23-3-05	1000000	SBI	DO	Not available	
<b>2005-06</b>	57	DM769000	12/7/2005	15000	SBI	DO	Relief	<b>120114</b>
	58	DM769421	9/12/2005	20000	SBI		Ex-gratia	
	59	DM769229	15-9-05	10000	SBI		Ex-gratia	
	60	DM769134	16-8-05	25000	SBI	DO	Relief	
	61	DM769103	8/8/2005	10000	SBI	DO	Relief	
	62	DM768999	12/7/2005	34	SBI	DO	Not available	
	63	DM769498	17-1-06	80	SBI	DO	Not available	
	64	DM769495	13-1-06	10000	SBI	DO	Relief (exgratia)	
	65	DM769653	13-3-06	10000	SBI	DO	Ex-gratia	
	66	DM769699	23-3-06	5000	SBI	DO	(exgratia)	
	67	DM769570	16-2-06	15000	SBI	DO	Not available	
<b>2006-07</b>	68	DM770352	7/12/2006	279826	SBI	DO	Not available	<b>3088821</b>
	69	DM770366	15-12-06	30000	SBI	DO	Ex-gratia	
	70	DM770132	18-8-06	45000	SBI	DO	Ex-gratia	
	71	DM770194	11/9/2006	5000	SBI	DO	Ex-gratia	
	72	DM770221	20-9-06	5900	SBI	DO	Relief	
	73	DM770146	29-8-06	197000	SBI	DO	CRF	
	74	DM770293	2/11/2006	976074	SBI	DO	2245 (Nc)	

	75	DM769516	25-1-06	10000	SBI	DO	Relief (exgratia)	
	76	DM769936	23-6-06	750600	SBI	DO	CRF	
	77	DM770124	10/8/2006	10000	SBI	DO	Not available	
	78	DM770307	8/11/2006	421	SBI	DO	Not available	
	79	DM770556	14-3-07	5000	SBI	DO	Ex-gratia	
	80	DM770423	1/2/2007	750000	SBI	DO	RKG	
	81	DM770448	12/2/2007	15000	SBI	DO	Ex-gratia	
	82	DM770452	14-2-07	9000	SBI	DO	Relief	
	83	DM770972	12/6/2007	430000	SBI	DO	CRF	
	84	DM771053	19-7-07	20000	SBI	DO	Ex-gratia	
	85	DM771114	28-8-07	5000	SBI	DO	Ex-gratia	
	86	DM771115	28-8-07	5000	SBI	DO	Ex-gratia	
	87	DM771132	12/9/2007	458470	SBI	DO	CRF	
	88	DM771263	5/11/2007	84000	SBI	DO	Mid-day -Meal	
	89	DM770656	29-3-07	5000	SBI	DO	Not available	
<b>2007-08</b>	90	DM770918	4/6/2007	11	SBI	DO	Not available )	<b>1007481</b>
	91	DM771930	19-8-08	4314511	SBI	DO	CRF	
	92	DM771984	10th Oct,08	25432	SBI	DO	2235-Central relief	
	93	DM771749	25-4-08	100000	SBI	DO	2245-Ex-gratia	
	94	DM514991	14-11-08	105000	SBI	DO	Ex-gratia	
<b>2008-09</b>	95	32119	17-2-09	874000	SBI	DO	Computerisati on of land records	<b>5418943</b>
<b>2009-10</b>	96	32577	7/7/2009	13613	SBI	DO	undisbursed pay	<b>13613</b>
<b>Total</b>				<b>12404641</b>	<b>Total</b>			<b>12404641</b>

### Appendix VII

(Reference to paragraph 4.6 Page- 17)

Statement showing the details of DCR in which particulars of drawal were not produced

SI NO.	DCR No. and date	Amount
1	DL 804252 dated 5.11.1993	7,821
2	DL 773241 dated 7.1.1993	5,000
3	DL 804196 dated 3.3.1993	3,223
4	DL 773345 dated 31.3.1993	70,000
5	DL 804006 dated 8.4.1993	5,000
6	DL 804356 dated 28.2.1994	75,000
7	DL 804356 dated 27.4.1994	5,917
8	DL 804737 dated 1.8.1994	3,095
9	DL 804839 dated 21.10.1994	10,140
10	J 801182 dated 18.4.1995	11,000
11	J 801305 dated 29.6.95	5,292
12	J 801337 dated 25.7.1995	7,669
13	J 801356 dated 2.8.1995	71,201
14	J 801573 dated 12.12.1995	1,19,079
15	J 801569 dated 18.1.1996	2,280
16	J 801926 dated 6.4.1996	4,844
17	J 802185 dated 4.5.1996	16,871
18	J 802184 dated 4.5.1996	2,70,000
19	J 802489 dated 5.11.1996	23,444
20	J 802615 dated 3.2.1997	10,000
21	J 802617 dated 4.2.1997	7,828
22	J 803515 dated 9.6.1998	50,000
23	J 803679 dated 18.9.1998	3,000
24	J 804080 dated 15.6.1999	26,800
25	J 804782 dated 29.9.2000	78,979
26	J 805148 dated 18.8.2001	1,54,623
27	J 805209 dated 29.10.2001	6,000
28	J 805357 dated 4.3.2002	15,506
29	J 805688 dated 18.11.2002	5,000
30	J 805704 dated 5.12.2002	13,000
31	J 805868 dated 25.3.2003	1,93,727
32	J 805790 dated 14.2.2003	10,000
33	J 805916 dated 12.5.2003	10,000
34	J 805995 dated 11.7.2003	5,000
35	DM 768059 dated 16.9.2003	10,000
36	DM 768057 dated 7.10.2003	60,000
37	DM 768372 dated 30.7.2004	30,126
38	DM 768162 dated 8.1.2004	30,000
39	DM 768242 dated 11.3.2004	5,000
40	DM 768352 dated 13.7.2004	25,000
41	DM 768479 dated 14.10.2004	15,000
42	DM 769570 dated 16.2.2006	15,000
43	DM 769653 dated 13.3.2006	10,000
44	DM 770124 dated 10.8.2006	10,000
45	DM 770132 dated 16.8.2006	45,000
46	DM 770146 dated 29.8.2006	1,97,000
47	DM 770366 dated 15.12.2006	30,000
48	DM 770556 dated 14.3.2007	5,000
49	DM 771132 dated 12.9.2007	4,58,470
50	DM 771115 dated 28.8.2007	5,000
51	DM 771114 dated 28.8.2007	5,000
52	DM 771053 dated 19.7.2007	20,000
<b>Total:</b>		<b>22,81,935</b>

**Appendix VIII**  
(Reference to paragraph 4.6 Page-17)

**Statement showing the loss of interest for retention of unutilized fund in the form of DCR**

Sl. No	Number of DCR	Amount (In rupees)	Year from which the amount retained	Total Number of Years as on 31/03/2010	Minimum rate of interest on investment	Total loss of interest on investment (In rupees)
1	3	78223	1992-93	17	7.50% <sup>1</sup>	99734
2	4	88021	1993-94	16	7.50%	105625
3	5	30891	1994-95	15	7.50%	34752
4	6	206282	1995-96	14	7.50%	216596
5	7	333436	1996-97	13	7.50%	325100
6	1	117	1997-98	12	7.50%	105
7	2	53000	1998-99	11	7.50%	43725
8	2	27020	1999-2000	10	7.50%	20265
9	2	96595	2000-01	9	9.34%	81198
10	3	176129	2001-02	8	9.70%	136676
11	5	221871	2002-03	7	9.82%	152514
12	7	145000	2003-04	6	9.97%	86739
13	9	1299084	2004-05	5	8.47%	550162
14	12	130114	2005-06	4	8.18%	42573
15	15	3083821	2006-07	3	7.66%	708662
16	7	1002481	2007-08	2	7.14%	143154
17	5	5418943	2008-09	1	6.76%	366320
18	1	13613	2009-10	-	6.76%	0
<b>Total</b>	<b>96</b>	<b>12404641</b>				<b>31,13,900</b>

<sup>1</sup> Minimum rate of interest on Government Borrowing is taken for 1992-93 to 1999-2000.

**Appendix –IX**  
(Reference to paragraph -4.7 ; Page-18)

**Miscellaneous observations**

Sl. No.	IR No/Para	Period of audit	Name of unit	Period of Inspection	Brief particulars	Money value (₹ in crore)	Reply
<b>Animal Husbandry and Veterinary Department</b>							
1.	IC-II/31-08/09-10/Para 1/Pt-IIB	7/97 to 9/09	Manager, Govt. live stock farm, Barhampur, Nagaon	21.10.09 to 26.10.09	Departmental receipts amounting to ₹7.32 lakh collected from sale proceeds of fodder and milk since prior to 2005-06 to 2009-10 spent for departmental expenditure in violation of Rule 7 of Assam Treasury Rule.	0.07	Reply not furnished (August 2010)
<b>Education Department</b>							
2.	IC-II/33-8/09-10/Pt-IIB/Para 3	2/06 to 5/09	District Elementary Education Officer (DEEO) Dhemaji	3.6.09 to 15.6.09	As per TA Rules, LTC advance was required to be recovered in one installment if final bill is not submitted within one month of completing inward journey. LTC advance of ₹3.18 lakh disbursed to 18 school teachers during January 2001 to November 2005 were neither adjusted nor recovered and most of the teachers had either expired or retired.	0.03	Reply not furnished (August 2010)

## Appendix- X

(Reference to paragraph-6.3; Page-27)

### Statement showing payment details against unauthorized recordings in measurement book

Sl. No.	Voucher No. & dt.	Voucher Amount (₹)	Divisional Bill No. & date	Name of Contractor	Name of work	Pay/ order (₹)	MB No. / Page No.
1	479 dt. 8/2/07	12,47,190	896 dt. 10/2/07	Khirod Das	River Diversion to feed water to Main Canal Ch. 90-180	4,00,000	28 / Page 70-71
			899 dt. 10/2/07	Khirod Das	River Diversion to feed water to Main Canal Ch. 0-90	4,47,190	28 / Page 67-69
			900 dt. 10/2/07	Khirod Das	Removal of Silt & debris from the Bed of Main Canal Ch 8180-8345	4,00,000	544 / Page 180-182
2	478 dt. 8/2/07	5,00,000	891 dt. 10/2/07	Khirod Das	Removal of Silt and debris from the bed of Main Canal Ch.6130M- 6740M and Ch.8345M-8508M	4,60,000	Not Mentioned in Voucher
			892 dt. 10/2/07	Khirod Das	Removal of deposited silt from the bed of Main Canl Ch.4980 to 5010 M	40,000	Not Mentioned in Voucher
3	432 dt. 8/2/07	3,80,000	893 dt. 10/2/07	Abdul Kadir Khan	Removal of Silt deposited with debris from the bed of Main Canal Ch. 6145M-6280M	1,80,000	544 / Page 154-155
			895 dt. 10/2/07	Abdul Kadir Khan	Removal of Silt and debris from bed of Main Canal Ch. 6280M-6460	2,00,000	Not Mentioned in Voucher
<b>TOTAL</b>						<b>21,27,190</b>	