

Appendix-1.1

Part-A: Structure and Form of Government Accounts

(Reference: Page 1)

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

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled '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 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 Disbursement 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: Layout of Finance Accounts

(Reference: Page 2)

Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarized form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

<i>Layout</i>	
<i>VOLUME I</i>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes of Accounts Appendix I: Cash Flow Statement
<i>VOLUME 2</i>	
<i>PART I</i>	
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
<i>PART II</i>	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No. 12	Detailed Statement of Revenue Expenditure by minor heads
Statement No. 13	Detailed Statement of Capital Expenditure
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than revenue account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 19	Detailed Statement on Investments of earmarked funds
<i>PART III Appendices</i>	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of funds to implementing agencies
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XI</i>	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
<i>XII</i>	Maintenance expenditure with segregation of salary and non-salary portion

Appendix-1.1
Part-C: Methodology adopted for the Assessment of Fiscal Position
(Reference: Page 2)

The norms/ceilings prescribed by the TFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in their FR Acts and in other Statements required to be laid in the legislature under the Act (**Para 1.2**) have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that GSDP is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP¹ at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 2004-05 as base as published by the Director of Economics and Statistics of the State Government in Economic Survey 2009-10 have been used in estimating these percentages and buoyancy ratios.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for 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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread} / 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n th root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning value}]^{(1/\text{no. of years} - 1)}$

¹ GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

Appendix-1.1
Part D: State Profile
(Reference: Page 1)

A. General Data		
Sl No.	Particulars	Figures
1.	Area	78,438 sq Km
2.	Population	
	(a) As per 2001 census	2.67 crore
	(b) 2009-10	3 crore
3.	Density of Population (2001) (All India Average = 325 persons per sq km)	340 persons per sq Km
4.	Population below poverty line (All India Average = 27.5%)	19.7%
5.	Literacy (2001) (All India Average = 64.8%)	63.25%
6.	Infant Mortality (per 1000 live births) (All India Average = 53 per 1000 live births)	64
7.	Life Expectancy at Birth (All India Average = 63.5 years)	58.9 years
8.	Gini Coefficient	
	(a) Rural (All India = 0.30)	0.19
	(b) Urban (All India = 0.37)	0.32
9.	Gross State Domestic Product (GSDP) 2009-10	₹88,023 crore
10.	GSDP CAGR* (2000-01 to 2009-10)	12.11%
11.	Per capita GSDP CAGR (2000-01 to 2009-10)	10.66%
12.	Population Growth (2000-01 to 2009-10)	12.37%

B. Financial Data				
Sl No.	Particulars	Figures (in per cent)		
		2000-01 to 2008-09		2000-01 to 2009-10
1.	CAGR*	NE States	Assam	Assam
	(a) of Revenue Receipts	14.87	15.68	15.03
	(b) of Own Tax Revenue	15.15	15.45	15.07
	(c) of Non-Tax Revenue	17.53	20.04	20.16
	(d) of Total Expenditure	11.80	11.10	14.30
	(e) of Capital Expenditure	19.67	19.75	18.72
	(f) of Revenue Expenditure on Education	7.69	7.17	9.86
	(g) of Revenue Expenditure on Health	11.29	12.84	17.66
	(h) of Salary and Wages#	7.33	6.28	10.03
	(i) of Pension	11.03	9.97	11.35

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission and NSSO data, 61st round – [http://planning.commission.nic.in/data/data base/Data 0910/tab%2021.pdf](http://planning.commission.nic.in/data/data%20base/Data%200910/tab%202021.pdf)), Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10, Infant mortality rate (SRS Bulletin October 2009), Density of population (Office of the Registrar General and Census Commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

It is measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

*Compound Annual Growth Rate (Calculated on the basis of information made available by the respective State AGs).

Salary and Wages figures were calculated for the period from 2001-02 to 2008-09 and 2009-10 as the case may be.

Appendix-1.2
Outcome Indicators of the States' Own Fiscal Correction Path
(Reference: Page 2)

(₹ in crore)

	Base year estimate	2004-05 Actual	2005-06 (R.E)	2006-07 (B.E)	2007-08	2008-09	2009-10
A. STATE REVENUE ACCOUNT							
1. Own Tax Revenue.	2364.83	2711.75	3365.76	3826.88	4209.57	4630.52	5093.58
2. Own Non-Tax Revenue.	693.69	1070.03	1387.46	1469.92	1543.42	1620.59	1701.61
3. Own Tax + Non-Tax Revenue (1+2)	3058.52	3781.78	4753.22	5296.80	5752.99	6251.11	6795.19
4. Share in Central Taxes and Duties.	1894.12	2585.90	3074.31	3674.80	4042.28	4446.51	4891.16
5. Plan Grants.	2324.63	3115.80	5341.00	5648.12	5904.94	6179.74	6473.78
6. Non-Plan Grants.	299.41	453.79	1116.51	1041.73	1024.00	1083.66	1148.78
7. Total Central Transfer (4 to 6)	4518.16	6155.49	9531.82	10364.65	10971.22	11709.91	12513.72
8. Total Revenue Receipts (3+7)	7576.68	9937.27	14285.04	15661.45	16724.21	17961.02	19308.91
9. Plan Expenditure.	1859.35	2021.37	4278.77	3443.13	3615.29	3796.05	3985.85
10. Non-Plan Expenditure.	6662.05	8207.77	10337.75	12653.10	12833.22	13263.89	13666.06
11. Salary Expenditure.	3903.98	4925.85	5097.84	6335.73	6652.52	6985.14	7334.40
12. Pension.	830.58	1062.39	1046.16	1466.46	1539.78	1616.77	1697.61
13. Interest Payments.	1379.44	1403.53	2103.27	2314.29	2430.00	2575.80	2756.11
14. Subsidies-General.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Subsidies-Power.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Total Revenue Expenditure (9+10)	8521.40	10229.14	14616.52	16096.23	16448.51	17059.94	17651.91
17. Salary+Interest+Pensions (11+12+13)	6114.00	7391.77	8247.27	10116.48	10622.30	11177.72	11788.12
18. As % of Revenue Receipts (17/8)	80.69	74.38	57.73	64.59	63.51	62.23	61.05
19. Revenue Surplus/Deficit (8-16)	-944.72	-291.87	-331.48	-434.78	275.70	901.08	1657.00
B. Consolidated Revenue Account:							
1. Power Sector loss/profit net of actual subsidy transfer.	-94.67	-101.27	-48.80	0.00	0.00	0.00	0.00
2. Increase in debtors during the year in power utility accounts [Increase (-)]	0.00	-14.44	89.33	67.00	50.25	37.69	11.31
3. Interest payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total (1 to 3)	-94.67	-115.71	40.53	67.00	50.25	37.69	11.31
5. Consolidated Revenue Deficit (A 19+ B 4)	-1039.39	-407.58	-290.95	-367.78	325.95	938.77	1668.31
C. CONSOLIDATED DEBT:							
1. Outstanding debt and liability.	13212.82	16417.72	18007.26	19492.22	21968.24	23746.01	25286.79
2. Total outstanding guarantee of which (a) guarantee on account of off budgeted borrowing and SPV borrowing.	1855.84	1382.95	1272.93	1209.28	1148.82	1091.38	1036.81
D. CAPITAL ACCOUNT:							
1. Capital Outlay.	733.63	2180.53	2565.01	2779.62	2640.64	2561.42	3073.70
2. Disbursement of Loans and Advances.	170.35	974.19	199.74	148.12	158.49	169.58	181.45
3. Recovery of Loans and Advances.	28.83	1389.14	43.55	43.10	47.41	52.15	57.37
4. Other capital receipts.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. GROSS FISCAL DEFICIT (GFD)	1819.87	2057.45	3052.68	3319.42	2476.02	1777.77	1540.78
GSDP (₹ crore) at current prices.		43529.85 (Q)	47012.24	50773.22	54835.07	59221.88	63959.63
Assumed Nominal Growth Rate (%)	♦	♦	8%	8.0%	8%	8%	8%
F. Fiscal Deficit/GSDP (%).		4.73	6.49	6.54	4.52	3.00	2.41

Q: Quick estimates

♦: Figures not furnished by the State Government

Appendix-1.3
(Reference-Paragraph 1.1 ; Page 2)
Abstract of Receipts and Disbursements for the year 2009-2010
Part-A

(₹ in crore)

Receipts					Disbursements				
2008-09		2009-10	2008-09		Non-Plan	Plan	Total	2009-10	
Section-A: Revenue									
18077.04	I-Revenue receipts	19884.49	19884.49	14243.33	I- Revenue expenditure	17063.29	4168.91	21232.20	21232.20
4150.21 (a)	Tax revenue	4986.72 (a)		5365.82	General services	8334.69	44.88	8379.57	
2271.90	Non-tax revenue	2752.95		5844.36	Social Services	6324.69	2218.52	8543.21	
5189.89 (b)	State's share of Union Taxes	5339.53 (b)		3378.71	Education, Sports, Art and Culture	4119.67	406.89	4526.56	
720.93	Non-Plan Grants	1593.16		909.70	Health and Family Welfare	1010.43	485.99	1496.42	
4190.73	Grants for State Plan Schemes	3995.09		451.84	Water Supply, Sanitation, Housing and Urban Development	236.88	345.37	582.25	
205.45	Grants for Special Plan Schemes	145.14		20.12	Information and Broadcasting	17.15	3.09	20.24	
1347.93	Grants for Central and Centrally Sponsored Plan Schemes	1071.90		337.50	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	48.06	332.00	380.06	
				44.21	Labour and labour Welfare	39.76	50.92	90.68	
				686.78	Social Welfare and Nutrition	836.35	594.26	1430.61	
				15.50	Others	16.39	-	16.39	
				2885.64	Economic Services	1854.01	1905.51	3759.52	
				896.96	Agriculture and Allied Activities	618.38	551.11	1169.49	
				673.20	Rural Development	109.55	703.94	813.49	
				105.96	Special Areas Programmes	2.01	209.17	211.18	
				310.77	Irrigation and Flood Control	381.06	-	381.06	
				0.08	Energy	11.81	-	11.81	
				185.03	Industry and Minerals	129.86	117.37	247.23	
				448.08	Transport	528.10	38.35	566.45	
				18.94	Science Technology and Environmt.	3.81	14.50	18.31	
				246.62	General Economic Services	69.43	271.07	340.50	
				147.51	Grants-in-aid and Contributions	549.90	-	549.90	
-	II-Revenue deficit carried over to Section-B		1347.71	3833.71	II-Revenue surplus carried over to Section-B				-

(a) Excluding share of net proceeds of taxes and duties assigned to state under various heads viz., 0020, 0021, 0028, 0032, 0037, 0038, 0044 and 0045.

(b) Share of net proceeds assigned to State.

Appendix-1.3 (Continued)
Part-B

Receipts				Disbursements					
2008-09		2009-10	2008-09		Non-Plan	Plan	Total	2009-10	
Section-B									
3959.08	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		8041.84	--	III-Opening Overdraft from RBI			--	
--	IV Miscellaneous Capital receipts		--	2373.01	IV-Capital Outlay	80.37	2548.98	2629.35	
				36.47	General services	5.44	69.38	74.82	
				496.99	Social Services	16.87	435.35	452.22	
				1.46	Education, Sports, Art and Culture	-	1.22	1.22	
				2.42	Health and Family Welfare	1.73	2.84	4.57	
				492.21	Water Supply, Sanitation, Housing and Urban Development	13.81	429.72	443.53	
				0.89	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	-	0.45	0.45	
				0.01	Others	1.33	1.12	2.45	
				1839.55	Economic Services	58.06	2044.25	2102.31	
				3.82	Agriculture and Allied Activities	-	8.01	8.01	
				307.65	Special Areas Programmes	-	291.63	291.63	
				519.57	Irrigation and Flood control	0.09	850.17	850.26	
				404.40	Energy	-	180.68	180.68	
				16.15	Industry and Minerals	-	44.26	44.26	
				585.35	Transport	57.97	647.32	705.29	
				2.61	General Economic Services	-	22.18	22.18	
34.82	V-Recoveries including write off of Loans and Advances		32.87	88.74	V-Loans and Advances disbursements			99.23	
2.98	From Power Projects	-		58.17	For Power Projects			40.34	
31.67	From Government Servants	31.50		3.45	To Government Servants			2.24	
0.17	From Others	1.37		27.12	To Others			56.65	
3833.71	VI-Revenue surplus brought down		-	-	VI-Revenue deficit brought down			1347.71	

Appendix-1.3

Receipts				Disbursements					
2008-09			2009-10	2008-09					2009-10
2877.51	VII-Public debt receipts		2190.28	780.80	VII-Repayment of Public Debt	Non-Plan	Plan	Total	1007.56
2832.51	Internal debt other than ways and means Advances and overdraft	2263.35		666.92	Internal debt other than Ways and Means Advances and Overdraft			787.45	
--	Net transaction under Ways and Means Advances including Overdraft	--		--	Net transaction under Ways and Means Advances including Overdraft	--	--	--	
45.00	Loans and Advances from Central Government	(-) 73.07		113.88	Repayment of Loans and Advances to Central Government	--	--	220.11	
--	VIII-Inter State Settlement			--	VIII-Inter State Settlement				-
	IX-Appropriation to Contingency Fund			--	IX-Appropriation to Contingency Fund				-
	X-Amount transferred to Contingency Fund			--	X-Expenditure from Contingency Fund				-
7793.70	XI-Public Account receipts		10629.86	7214.43	XI-Public Account disbursements				9027.20
627.88	Small Savings and Provident fund	754.80		237.66	Small Savings and Provident Funds			265.26	
317.40	Reserve funds	733.42		427.37	Reserve Funds			319.50	
87.26	Suspense and Miscellaneous	(-) 136.43		(-) 82.16	Suspense and Miscellaneous			(-) 432.13	
2908.89	Remittance	3698.19		2809.77	Remittances			3862.83	
3852.27	Deposits and Advances	5579.88		3821.79	Deposits and Advances			5011.74	
-	XII-Closing overdraft from Reserve Bank of India			8041.84	XII-Closing cash balance				6783.80
-				-	Cash in Treasuries and Local Remittances			--	
-				(-) 830.79	Deposits with Reserve Bank			(-) 1404.41	
-				11.13	Departmental Cash Balance including permanent Advances			10.32	
-				8861.50	Cash Balance Investment			8177.89	
36575.86	Total		42127.05	36575.86	Total				42127.05

Appendix-1.4
Funds Transferred directly to State Implementing Agencies
(Reference to Paragraph 1.3.2; Page 11)

(₹ in crore)			
Sl No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI
1	2	3	4
1.	MPs Local Area Development Scheme (MPLADS)	Deputy Commissioners	37.00
2.	National Rural Health Mission (NRHM) (Centrally Sponsored)	State Health Society, Assam	702.09
3.	National Afforestation Programme	District Forest Development Agencies, Assam	14.48
4.	Handicrafts	United Rural Development Organisation, Assam; North Eastern Handicrafts & Handlooms Development Corporation Ltd., Assam; Brahmaputra Valley Sakshita Nibanua Pragati Gosti, Nagaon, Assam; Industrial and Trade Fair Association of Assam, Guwahati; Institute for Rural Development, Guwahati, Assam etc.	12.44
5.	Handlooms	Assam Apex Weavers & Artisans Co-operative Federation Ltd.; Director of Handloom & Textiles, Government of Assam, Guwahati; Indian Institute of Entrepreneurship; O/o the Director of BTC, Handloom & Textiles, Kokrajhar, Assam	4.77
6.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Boards, Guwahati	700.00
7.	Research and Development Department of Biotechnology	Assam Agricultural University, Jorhat; Indian Institute of Technology, Guwahati; B.Barooah Cancer Institute, Guwahati; Tezpur University, Tezpur, Assam; Gauhati University, Guwahati; Rain Forest Research Institute, Jorhat Assam etc.	39.36
8.	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agencies, Assam and DRDAs	21.52
9.	North Eastern Council	Private Sector Companies/Institutions in Assam and Director of Information & Public Relations, Assam	18.22
10.	National Rural Health Mission (NRHM) (Central Sector)	State Health Society, Assam	0.50
11.	National AIDs Control Programme including STD Control	Assam State AIDs Control Society, Assam	12.08
12.	Sarva Shiksha Abhiyan (SSA)	Assam Sarba Siksha Abhiyan Mission, Assam	474.80
13.	Rural Housing - IAY	District Rural Development Agencies, Assam	666.51
14.	National Rural Employment Guarantee Scheme (NREGS)	District Rural Development Agencies, Assam	778.89
15.	Grants-in-Aid to NGOs and for coaching ST students for competitive exams.	Remkrishna Mission Sevashrama, Silchar, Assam; Assam Centre for Rural Development Agency, Assam; Gram Vikash Parishad, Nagaon, Assam; Dr. Ambedkar Mission Agency, Assam; Bharat Sevashram Sangha (Guwahati Unit), Assam	0.67
16.	Autonomous Institutions and Professional Bodies	Institute of advanced study in Science and Technology, Assam; Indian Institute of Technology, Guwahati, Assam	7.03
17.	Electronic Governance	Assam Electronics Development Corporation Ltd., Assam	17.80
18.	Indian Institute of Technology	Indian Institute of Technology, Assam, Guwahati	54.60
19.	Redevelopment of Hospitals/ Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health, Tezpur, Assam	36.00
20.	Mahila Samakhya	Assam Mahila Samata Society, Assam	4.80
21.	CIT Kokrajhar DHE	Central Institute of Technology, Kokrajhar, Assam	23.99
22.	Human Resources for Health	Assam Nurses Midwives & Health Visitor Council, Assam; Assam State Nursing Cell, Assam	2.00
23.	National Food Security Mission	Assam Small Farmers Agri-Business Consortium, Assam	36.16

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1	2	3	4
24.	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd., Assam	379.05
25.	Assistance to IHMS FCIS etc.	Institute of Hotel Management, Catering Technology & applied Nutrition, Assam; State IHMCTAN (Jorhat), Assam; Food Craft Institute, Samaguri, Assam	10.51
26.	DRDA Administration	District Rural Development Agencies	19.85
27.	National Bamboo Mission	Assam Agricultural University; Cane and Bamboo Technology Centre; Bamboo Development Agency, Assam	4.22
28.	National Institute of Pharmaceutical Education & Research	National Institute of Pharmaceutical Education & Research, Guwahati	10.50
29.	National Institute of Technology (NIT)	National Institute of Technology, Silchar, Assam	37.00
30.	Swarnjayanti Gram Swarozgar Yojana (SGSY)	District Rural Development Agencies	177.34
31.	Upgradation of 1936 Government ITIs through PPP	IMC Society of ITIs in Assam	12.51
32.	Hospitals and dispensaries (under NRHM)	State Health Society, Assam	0.77
33.	Central Rural Sanitation Scheme	State Water & Sanitation Mission, Assam and DRDA Kokrajhar, Assam	67.30
34.	Assam Gas Cracker Project	Brahmaputra Cracker & Polymer Ltd.	316.31
35.	MSME Clusters Development Programme & MSME Growth Poles	Assam Industrial Infrastructure Development Corporation, Assam; Indian Institute of Entrepreneurship; Assam Industrial Development Corporation Ltd., Assam	5.10
36.	North East Development Finance Corporation Ltd. (NEDFI)	North Eastern Development Finance Corporation Ltd.	60.00
37.	GRID Interactive Renewable Power MNRE	Assam Power Generation Corporation Ltd.	3.60
38.	Accelerated Rural Water Supply Scheme (ARWSS)	State Water & Sanitation Mission, Assam, Dispur	231.77
39.	National Child Labour Project including Grants-in-Aid to Voluntary Agencies	District Child Labour Welfare Samities, Assam; District Child Labour Project Societies, Assam; National Child Labour Projects, Assam etc.	6.17
40.	Rashtriya Gram Swaraj Yojana	State Institute of Rural Development, Assam	2.37
41.	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	Indian Institute of Entrepreneurship; State Urban Development Agency (SUDA), Assam	15.16
42.	Renewable Energy for Rural Applications Remote Villages	Assam State Electricity Board, Guwahati, Assam	11.85
43.	Deen Dayal Disabled Rehabilitation Scheme SJE	ASCENT Agency; Gram Vikash Parishad, Nagaon, Assam; Kachajuli Physically Handicapped School & Training Centre, Assam etc.	0.87
44.	Computerisation of PDS Operations	Assam Electronic Development Corporation Ltd., Assam	3.49
45.	Scheme of Assistance to disabled persons for Purchase Fitting of aids and Appliances SJE	Institute of Management Resources Development; Disabled Person Welfare and Rehabilitation Trust etc.	3.18
46.	Adult Education and Skill Development Scheme	State Literacy Mission Authority, Assam	14.48
47.	Rastriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhijan Mission, Assam, Guwahati	6.38
48.	Assistance to State for Capacity Building in Trauma Care	Gauhati Medical College Hospital, Guwahati; Silchar Medical College Hospital, Silchar and Swahid Mukunda Kakoti Civil Hospital	7.66
49.	National Project for Cattle and Buffalo Breeding	Assam Livestock Development Agency	6.14
Total			5079.29

Source: e-LEKHA portal of Controller General of Accounts' website.

Appendix-1.5
(Reference-Paragraphs 1.4, 1.4.2 & 1.8.2; Pages 14, 16 & 38)

Time Series Data on State Government Finances

(₹ in crore)

	2005-06	2006-07	2007-2008	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	12045 (68)	13667 (69)	15325 (68)	18077 (63)	19884 (61)
<i>(i) Tax Revenue</i>	<i>3232 (27)</i>	<i>3483 (25)</i>	<i>3359 (22)</i>	<i>4150 (23)</i>	<i>4987 (25)</i>
Taxes on Agricultural Income	7	3	3	18	78 (2)
Taxes on Sales, Trade etc.	2568 (80)	2783 (80)	2691 (80)	3111 (75)	3535 (71)
Taxes and duties on Electricity	13	16	5	22 (1)	27
State Excise	160 (5)	175 (5)	189 (6)	199 (5)	239 (5)
Taxes on vehicles	156 (5)	151 (4)	139 (4)	145 (3)	177 (4)
Stamps and Registration fees	86 (3)	97 (3)	110 (3)	111 (3)	108 (2)
Land Revenue	75 (2)	74 (2)	80 (2)	113 (3)	117 (2)
Other Taxes	167 (5)	184 (5)	142 (4)	431 (10)	706 (14)
<i>(ii) Non Tax Revenue</i>	<i>1459 (12)</i>	<i>1859 (14)</i>	<i>2135 (14)</i>	<i>2272 (12)</i>	<i>2753 (14)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>3057 (25)</i>	<i>3899 (29)</i>	<i>4918 (32)</i>	<i>5190 (29)</i>	<i>5339 (27)</i>
<i>(iv) Grants in aid from Government of India</i>	<i>4297 (36)</i>	<i>4426 (32)</i>	<i>4913 (32)</i>	<i>6465 (36)</i>	<i>6805 (34)</i>
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	38	35	40	35	33
4. Total revenue and Non debt capital receipts (1+2+3)	12083	13702	15365	18112	19917
5. Public Debt Receipts	1379 (8)	1116 (6)	1138 (5)	2878 (10)	2190 (7)
Internal Debt (excluding Ways and Means Advance and Overdraft)	5614	1103	1199	2833	2263
Net transactions under Ways and Means Advance and Overdraft	(-) 317	--	--	--	--
Loans and Advances from Government of India	(-) 3918	13	(-) 61	45	(-) 73
6. Total receipts in the Consolidated Fund (4+5)	13462	14818	16503	20990	22107
7. Contingency Fund Receipts	--	-	--	--	--
8. Public Account Receipts	4146 (24)	4846 (25)	6093 (27)	7794 (27)	10630 (32)
9. Total receipts of the State (6+7+8)	17608	19664	22596	28784	32737
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	10536 (64)	11456(64)	12744 (60)	14243 (58)	21232 (62)
<i>Plan</i>	<i>2129 (20)</i>	<i>1662 (15)</i>	<i>2067 (16)</i>	<i>3110 (22)</i>	<i>4169 (20)</i>
<i>Non Plan</i>	<i>8407 (80)</i>	<i>9794 (85)</i>	<i>10677 (84)</i>	<i>11133 (78)</i>	<i>17063 (80)</i>
General Services (including interest payments)	4201	4302	4924	5366	8380
Social Services	3987	4477	4957	5844	8543
Economic Services	2337	2669	2854	2886	3759
Grants-in-aid and contributions	11	8	9	147	550
11. Capital Expenditure	1085 (7)	1453(8)	1688 (8)	2373 (10)	2629 (8)
<i>Plan</i>	<i>1013 (93)</i>	<i>1403 (97)</i>	<i>1471 (87)</i>	<i>2286 (96)</i>	<i>2549 (97)</i>
<i>Non Plan</i>	<i>72 (7)</i>	<i>50 (3)</i>	<i>217 (13)</i>	<i>87 (4)</i>	<i>80 (3)</i>
General Services	10	23	43	36	75
Social Services	45	155	266	497	452
Economic Services	1030	1275	1379	1840	2102
12. Disbursement of Loans and Advances	106 (1)	81	143	89	99
13. Total (10+11+12)	11727	12990	14575	16705	23960

Appendix-1.5 (Continued)

	2005-06	2006-07	2007-2008	2008-09	2009-10
14. Repayment of Public Debt	360 (2)	495 (3)	575 (3)	781 (3)	1008 (3)
Internal Debt (excluding Ways and Means Advances and Overdraft)	249	382	569	667	788
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	111	113	6	114	220
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	12087	13485	15150	17486	24968
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	4259 (26)	4502 (25)	6190 (29)	7214 (29)	9027 (27)
19. Total disbursement by the state (16+17+18)	16346	17987	21340	24700	33995
Part C. Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 1509	(+) 2211	(+) 2581	(+) 3834	(-) 1348
21. Fiscal Deficit (-) /Surplus (+) (4-13)	(+) 356	(+) 712	(+) 790	(+) 1407	(-) 4043
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 1866	(+) 2228	(+) 2302	(+) 3000	(-) 2210
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1510	1516	1512	1593	1833
24. Financial Assistance to local bodies etc.	1250	1273	1199	1142	1514
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	1653 (32)	--	--	--	--
Overdraft availed (days)	228 (30)	--	--	--	--
26. Interest on Ways and Means Advances/overdraft	4	--	--	--	--
27. Gross State Domestic Product (GSDP)♦	57817	64429	71625 (P)	79277 (Q)	88023 (Adv)
28. Outstanding fiscal liabilities (year end) including interest	20592	22114	23383	26827	30298
29. Outstanding guarantees (year end)	1273	904	951	796	299
30. Maximum amount guaranteed (year end)	1727	1563	1189	1092	593
31. Number of incomplete projects	405	340	391	105	38
32. Capital blocked in incomplete projects	183	224	375	405	138
Part E. Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.59	5.41	4.69	5.23	5.67
Own Non-Tax Revenue/GSDP	2.52	2.89	2.98	2.87	3.13
Central Transfers/GSDP	12.72	12.92	13.73	14.70	13.80
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.28	20.16	20.35	21.07	27.22
Total Expenditure/Revenue Receipts	97.36	95.05	95.11	92.41	120.50
Revenue Expenditure/Total Expenditure	89.84	88.19	87.44	85.21	88.61

Appendix-1.5

Expenditure on Social Services/Total Expenditure	34.38	35.66	35.84	37.96	37.54
Expenditure on Economic Services/Total Expenditure	28.71	30.36	29.04	28.28	24.46
Capital Expenditure/Total Expenditure	9.25	11.19	11.58	14.21	10.97
Capital Expenditure on Social and Economic Services/Total Expenditure	9.17	11.00	11.29	13.99	10.66
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 2.61	(+) 3.41	(+) 3.60	(+) 4.84	(-) 1.53
Fiscal Deficit (surplus)/GSDP	(+) 0.62	(+) 1.11	(+) 1.10	(+) 1.77	(-) 4.59
Primary Deficit (surplus)/GSDP	(+) 3.23	(+) 3.46	(+) 3.21	(+) 3.78	(-) 2.51
Revenue Deficit/Fiscal Deficit	*	*	*	*	33.34
Primary Revenue Balance/GSDP	(+) 5.29	(+) 5.85	(+) 5.77	(+) 6.89	(+) 0.59
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	33.00	31.79	30.54	31.83	32.34
Fiscal Liabilities/RR	158.42	149.87	142.71	139.59	143.16
Primary Deficit <i>vis-à-vis</i> quantum spread	**	**	**	**	(-) 1.85
Debt Redemption (Principal + Interest)/Total Debt Receipts	105.12	103.14	102.82	76.99	82.38
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.79	0.93	1.21	0.94	0.70
Balance from Current Revenue (₹ in crore)	(+) 433	(+) 332	(+) 851	(+) 1308	(-) 2283
Financial Assets/Liabilities (in per cent)	0.89	1.01	1.12	1.26	1.18

Note: Figures in brackets represent percentages (rounded) to total of each sub heading

* There was revenue surplus ** There was Primary surplus

(P) = Provisional estimates (Q) = Quick estimates (Adv) = Advance estimates

♦ The provisional GSDP figures from 2006-07 to 2008-09 hitherto shown have been modified in accordance with the figures furnished by the State Government in 'Economic Survey 2009-10 and figures for 2009-10 are Advance Estimates figures as furnished by the Director of Economics and Statistics.

Appendix-1.6
(Reference to Paragraph 1.4.2. Page 16)
(A) Tax Revenue for the year 2005-10

(₹ in crore)

Heads	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget Estimate	Actual
Taxes on Sales, Trade, etc.	2,568	2,783	2,691	3,111	2,900	3,535
State Excise	160	175	189	199	236	239
Taxes on Vehicle	156	151	139	145	171	177
Stamps and Registration Fees	86	97	110	111	135	108
Land Revenue	75	74	80	113	89	117
Other Taxes ²	187	203	150	471	497	811
Total	3,232	3,483	3,359	4,150	4,028	4,987

Source: Finance Accounts

(B) Non-tax Revenue for the year 2005-10

(₹ in crore)

Heads	2005-06	2006-07	2007-08	2008-09	2009-10	
					Budget Estimate	Actual
Interest receipts, dividends and profits	52	186	265	452	303	509
General Services	35	33	140	140	463	351
Social Services	38	135	31	21	35	25
Economic Services	1,334	1,505	1,699	1,659	1,243	1,868
Total	1,459	1,859	2,135	2,272	2,044	2,753

Source: Finance Accounts

² Other Taxes include taxes on professions, trades, callings and employment, taxes on goods and passengers, taxes and duties on electricity and other taxes and duties on commodities and services.

Appendix-1.7
(Reference to Paragraph 1.6.3; Page 33)

Statement showing impact of Government Policies in the State

Sl No.	Description	Unit	Year	
			2008-09	2009-10
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	30053	30054
	(ii) Upper Primary	Number	5920	5863
	(iii) High/Post Basic	Number	5215	5215
	(iv) Higher Secondary	Number	755	755
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	23.64	22.97
	(ii) Upper Primary	In lakh	9.34	8.78
(c)	Literacy	Percentage	63.25	63.25
(d)	Colleges			
	(i) Government Colleges	Number	7	7
	(ii) Provincialised Colleges	Number	189	189
	(iii) Non-Government Colleges	Number	115	115
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	5	6
	(iii) Private Universities	Number	2	2
2.	Technical Education			
(a)	(i) Engineering Colleges (Govt.)	Number	3	3
	(ii) Engineering Colleges (Pvt.)	Number	4	4
(b)	Polytechnics	Number	9	9
(c)	Junior Technical School	Number	2	2
(d)	National Institute of Technology	Number	1	1
(e)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	242	242
(ii)	Primary Health Centres	Number	844	844
(iii)	Ayurvedic Hospitals	Number	1	1
(iv)	Medical Colleges	Number	3	3
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	Number per thousand	64	64
(vii)	Civil Hospitals	Number	21	21
(viii)	Sub-Divisional Hospitals	Number	13	13
(ix)	Homeopathic Colleges	Number	3	3
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	432	432
(ii)	Polyclinics	Number	1	1
(iii)	Veterinary Hospitals	Number	22	22
(iv)	First Aid Centre/Sub-Centre	Number	515	515

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1	2	3	4	5
5.	Power			
(i)	Generation	Million Kwh	1599	1660
(ii)	Purchased	Million Kwh	3324	3235
(iii)	Consumption	Million Kwh	3043	3244
(iv)	Sale (outside State)	Million Kwh	585	319
(v)	Rural Electrification	Per cent	NA	NA
6.	Roads/Communication			
(i)	Villages connected with roads	Number	2387	1218
(ii)	Motorable Roads	Km	2476	2573
7.	Irrigation			
(a)	Irrigation potential created			
	(i) Major/Medium	Lakh Hectares	0.094	0.072
	(ii) Minor	Lakh Hectares	0.184	0.298
8.	Railway lines			
(i)	Meter Gauge	Length in Kms	1057.12	NA
(ii)	Broad Gauge	Length in Kms	1226.59	NA
9.	Per Capita Income at current prices	In lakh	0.23	0.26
10.	Agriculture Production (Rice)	In lakh tonnes	40.08	NA

NA-Not available

Source: Information furnished by the Departments

Appendix-1.8
(Reference to Paragraph 1.8.1; Page 38)
Summarised Financial Position of the Government of Assam as on 31 March 2010
(₹ in crore)

As on 31 March 2009	Liabilities		As on 31 March 2010	
15198.14		Internal Debt		16674.04
	9855.57	Market Loans bearing interest	11261.29	
	0.28	Market Loans not bearing interest	0.01	
	1.99	Loans from LIC	1.40	
	14.56	Loans from General Insurance Corporation of India	13.53	
	600.07	Loans from NABARD	673.15	
	0.08	Compensation and other Bonds	0.08	
	(-) 30.05	Loans from NCDC	--	
	57.87	Loans from other Institutions	2.76	
	--	Ways and Means Advances	--	
	4697.03	Special Securities issued to National Small Savings Fund of the Central Government	4721.82	
	0.74	Other Loans	--	
2639.57		Loans and Advances from Central Government		2346.38
	0.25	Pre 1984-85 Loans	0.25	
	86.30	Non-Plan Loans	86.30	
	2075.02	Loans for State Plan Schemes	1894.84	
	258.57	Loans for Central Plan Schemes	258.57	
	44.86	Loans for Centrally Sponsored Plan Schemes	44.86	
	61.57	Loans for Special Plan Schemes	61.56	
	113.00	Ways and Means Advances	--	
4322.97		Small Savings, Provident Funds, etc.		4812.51
1532.83		Deposits		2619.99
1540.42		Reserve Funds		2011.80
50.00		Contingency Fund		50.00
6528.88		Surplus on Government Account		5181.17
--	--	Deficit of current year	1347.71	
	3833.71	Current year's surplus	--	
	--	Add: Miscellaneous Government Account	--	
	2695.17	Add: Accumulated surplus up to 31 March 2009	6528.88	
--		Overdraft with Reserve Bank of India		--
31812.81		Total		33695.89
As on 31 March 2009	Assets		As on 31 March 2010	
15957.93		Gross Capital Outlay on Fixed Assets		18587.28
	2079.04	Investments in shares of Companies, Corporations etc.	2145.42	
	13878.89	Other Capital Outlay	16441.86	
2877.77		Loans and Advances		2944.12
	2173.76	Loans for Power Project	2214.10	
	615.25	Other Development loans	670.52	
	88.76	Loans to Government Servants and Miscellaneous loans	59.50	
2438.76		Civil Advances		2957.78
262.20		Remittance Balances		426.84
1241.84		Suspense and Miscellaneous Balances		946.14
992.47		Investments out of Reserve Fund		1049.93
8041.84		Closing Cash-Balances		6783.80
	11.13	Departmental Cash Balances including Permanent Advances	10.32	
	8861.50	Cash Balance Investments	8177.89	
	(-) 830.79	Deposit with Reserve Bank of India	(-) 1404.41	
31812.81		Total		33695.89

Explanatory Notes for Appendices 1.3 and 1.7

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.

Appendix-2.1

(Reference to Paragraph 2.2.6; Page 54)

Annual Financial Statements of the Government of Assam for the years 2007-08 to 2009-10

(₹ in crore)

Particular of Accounts	2007-08			2008-09			2009-10		
	Budget Estimate	Revised Estimate	Actual	Budget Estimate	Revised Estimate	Actual	Budget Estimate	Revised Estimate	Actual
1	5	6	7	8	9	10	11	12	13
(a) Revenue A/c	16988.22	17443.27	15324.92	22192.99	23307.21	18077.04	23063.64	24485.16	19884.49
(b) Capital A/c	2591.55	2296.95	1178.63	1746.90	3008.00	2912.34	3168.83	3381.93	2223.15
Total Consolidated Fund	19579.77	19740.22	16503.55	23939.89	26315.21	20989.38	26232.47	27867.09	22107.64
II. Contingency Fund A/c									
III. Public A/c	53154.81	72723.82	99223.50	74923.53	79939.70	162444.69	80164.65	91447.05	239945.55
Total A	72734.58	92464.04	115727.05	98863.42	106254.91	183434.07	106397.12	119314.14	262053.19
B. Expenditure									
(a) Revenue A/c	16090.81	17352.81	12744.16	20039.32	21421.09	14243.33	29269.86	29815.95	21232.20
(b) Capital A/c	4300.73	4575.79	2406.14	4781.86	5017.81	3242.56	5716.09	5832.65	3736.15
Total Consolidated Fund	20391.54	21928.60	15150.30	24821.18	26438.90	17485.89	34985.95	35648.60	24968.35
II. Contingency Fund									
III. Public A/c	52709.41	72339.49	101215.10	74500.77	79589.96	165583.98	79779.91	91017.79	237658.46
Total - B	73100.95	94268.09	116365.40	99321.95	106028.86	183069.86	114765.86	126666.39	262626.81
Transaction balance (A - B) Surplus (+) / Deficits (-)	-366.37	-1804.05	-638.35	-458.53	226.05	364.21	-8368.74	-7352.25	-573.62

Appendix-2.2
(Reference to Paragraphs 2.2.7 & 2.2.12; Pages 54 & 58)

**Summary of Appropriation Accounts in respect of Grants in which savings occurred under Revenue Account
beyond 30 per cent of the budgeted provisions**

(₹ in lakh)

Grant No.	Name of Grants/Appropriation	Revenue Account for the year 2007-08				Revenue Account for the year 2008-09				Revenue Account for the year 2009-10						
		V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State Legislature	Ch	59.00	1.65	57.35	97.20	Ch	48.82	0.73	48.09	98.50	Ch	47.00	31.70	15.30	32.55
2	Council of Minister		0.00	0.00	0.00	0.00	V	5.16	3.95	1.21	30.23		0.00	0.00	0.00	0.00
3	Admn. Of Justice	V	8127.29	4595.14	3532.15	43.46	V	9049.30	5004.36	4044.94	44.70	V	11089.89	6194.93	4894.96	44.14
4	Elections		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	11016.68	4438.96	6577.72	59.71
5	Sales Tax & Other taxes	V	4823.93	2310.05	2513.88	52.11	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
6	Land Revenue & land ceiling	V	17533.85	8711.67	8822.18	50.32	V Ch	17845.86 30.88	9350.34 9.93	8495.52 20.95	47.60 67.84	V	19237.63	10079.77	9157.86	47.60
7	Stamps & Registration	V	1455.17	947.24	507.93	34.91	V	1582.28	1035.68	546.60	34.55		0.00	0.00	0.00	0.00
11	Secretariat & attached offices	V	116822.00	57628.32	59193.68	50.67	V	127237.55	74627.50	52610.05	41.35		0.00	0.00	0.00	0.00
13	Treasury & Account Admn.	V	10553.57	2496.14	8057.43	76.35	V	9153.62	2728.63	6424.99	70.19		0.00	0.00	0.00	0.00
14	Police		0.00	0.00	0.00	0.00	Ch	75.78	0.03	75.75	99.96	Ch	61.69	16.07	45.62	73.95
15	Jails		0.00	0.00	0.00	0.00	Ch	3.05	0.00	3.05	100		0.00	0.00	0.00	0.00
16	Stationery & Printing		0.00	0.00	0.00	0.00	V	1657.70	1011.20	646.50	39.00	V	1825.32	1259.04	566.28	31.02
17	Admn. & function building	V	22155.99	15087.34	7068.65	31.90	V	19559.43	12845.38	6714.05	34.33		0.00	0.00	0.00	0.00
18	Fire Service	V	3000.15	1886.43	1113.72	37.12	V	3311.04	2010.08	1300.96	39.29		0.00	0.00	0.00	0.00
19	Vigilance Comm. & others	V	2858.08	1928.78	929.30	32.51	V	0.00	0.00	0.00			0.00	0.00	0.00	0.00
20	Civil Defense & Home Guard		0.00	0.00	0.00	0.00	V	6873.07	4673.91	2199.16	32.00		0.00	0.00	0.00	0.00
22	Admn. Training		0.00	0.00	0.00	0.00	V	404.82	275.74	129.08	31.89		0.00	0.00	0.00	0.00
23	Pension & other Retirement Benefit		0.00	0.00	0.00	0.00	Ch	160.00	1.20	158.80	99.25	Ch	554.00	0.00	554.00	100
24	Aid Materials	V	226.38	0.00	226.38	100.00	V	226.38	0.00	226.38	100.00	V	226.38	0.00	226.38	100
25	Misc. General Services	V	636.88	31.77	605.11	95.01	V	50447.61	53.83	50393.78	99.89	V	388642.02	141294.40	247347.62	63.64
27	Art & Culture	V	5104.51	1749.15	3355.36	65.73	V	5456.28	2684.86	2771.42	50.79		0.00	0.00	0.00	0.00
29	Medical & Public Health	V	125715.58	61795.48	63920.10	50.85	V	145582.76	87294.50	58288.26	40.04	Ch	232.14	6.42	225.72	97.23
31	Urban Dev. (T&CP)	V	7366.34	4066.28	3300.06	44.80	V	7460.15	3945.07	3515.08	47.12	V	20927.15	10471.08	10456.07	49.96
32	Housing Schemes	V	240.40	98.28	142.12	59.12	V	218.40	0.00	218.40	100	V	295.42	176.36	119.06	40.30

Audit Report (State Finances) for the year ended 31 March 2010

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
33	Residential Buildings	V	1223.70	564.19	659.51	53.89	V	1232.49	580.09	652.40	52.93	V	1290.11	581.23	708.88	54.95
34	Urban Development (Municipal Admn.) Department	V	9172.51	5026.11	4146.40	45.20	V	6342.71	1471.55	4871.16	76.80	V	11583.50	4605.82	6977.68	60.24
35	Information & Publicity		0.00	0.00	0.00	0.00	Ch	2.64	0.00	2.64	100		0.00	0.00	0.00	0.00
36	Labour & Employment	V	8088.53	3699.33	4389.20	54.26	V	10690.33	5074.96	5615.37	52.53		0.00	0.00	0.00	0.00
38	Welfare of SC/ST&OBC	V	105423.11	23247.81	82175.30	77.95	V	0.00	0.00	0.00	0.00	V	59465.03	36832.86	22632.17	38.06
39	Social Security Welfare & Nutrition	V	79486.36	25383.16	54103.20	68.07	V	101539.87	37349.60	64190.27	63.22	V	155312.85	66144.11	89168.74	57.41
41	Nature Calamity		0.00	0.00	0.00	0.00	V	51063.00	20750.18	30312.82	59.36		0.00	0.00	0.00	0.00
42	Social Services		0.00	0.00	0.00	0.00	V	29084.90	6707.57	22377.33	76.94	V	57531.02	18392.15	39138.87	68.03
44	NEC Scheme	V	6324.53	420.77	5903.76	93.35	V	4677.86	208.04	4469.82	95.55	V	3788.66	592.34	3196.32	84.37
45	Census, Survey & Statistics		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	2918.40	1984.81	933.59	31.99
46	Weights & Measures		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	780.11	495.78	284.33	36.45
47	Trade Advisor	V	55.30	37.38	17.92	32.41	V	56.45	35.79	20.66	36.60		0.00	0.00	0.00	0.00
48	Agriculture	V	37888.28	26407.57	11480.71	30.30	Ch	1.54	0.00	1.54	100		0.00	0.00	0.00	0.00
49	Irrigation		0.00	0.00	0.00	0.00	Ch	2.01	0.00	2.01	100	V	34169.39	20394.70	13774.69	40.31
52	Animal Husbandry	V	15118.17	9144.64	5973.53	39.51	V	15208.87	9371.45	5837.42	38.38	V	19232.34	12202.24	7030.10	36.55
53	Diary Development	V	2482.31	845.06	1637.25	65.96	V	3313.99	832.08	2481.91	74.89	V	3560.12	2078.49	1481.63	39.85
54	Fisheries	V	4580.01	2687.79	1892.22	41.31	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
55	Forestry & Wildlife	V Ch	20389.78 9.37	12882.82 0.00	7506.96 9.37	36.82 100	Ch	9.22	0.00	9.22	100	Ch	14.69	0.00	14.69	100
56	Rural Dev. (Panchayat)		0.00	0.00	0.00	0.00	V Ch	51281.22 177.70	26979.13 0.00	24302.09 177.70	47.39 100	Ch	18.38	5.86	12.52	68.12
62	Power (Electricity)		0.00	0.00	0.00	0.00	V	12459.66	175.12	12284.54	98.59	V	19589.84	1388.46	18201.38	92.91
63	Water Resources		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	1.59	0.00	1.59	100
64	Roads & Bridges		0.00	0.00	0.00	0.00	V	57680.83	34181.26	23499.57	40.74		0.00	0.00	0.00	0.00
66	Compensation & Assignment to local bodies etc.	V	13831.43	894.19	12937.24	93.54	V	57302.00	14750.88	42551.12	74.26	V	134835.30	54989.44	79845.86	59.22
67	Horticulture		0.00	0.00	0.00	0.00	V	799.51	417.74	381.77	47.75		0.00	0.00	0.00	0.00
70	Hill Areas	V	78625.64	44718.70	33906.94	43.12	V	166.43	92.07	74.36	44.68	V	451.81	256.74	195.07	43.18
71	Education (Elem. & Seco) etc		0.00	0.00	0.00	0.00	Ch	13.24	0.00	13.24	100		0.00	0.00	0.00	0.00
72	Relief & Rehabilitation	V	3044.98	1837.82	1207.16	39.64	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
73	Urban Development (GDD)	V	6236.70	3160.00	3076.70	49.33	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
77	Hill Areas Department (HCHAC)		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	21896.70	11892.92	10003.78	45.69
78	Welfare of Plain Tribes & BC (BTC)		0.00	0.00	0.00	0.00	V	67198.57	0.00	67198.57	100.00	V	77940.79	50666.01	27274.78	34.99
Total Grant			718659.83	324291.06	394368.77			876694.98	366534.43	510160.55			1058535.95	457472.69	601063.26	

V: Voted; Ch: Charged

Appendix-2.3

(Reference to Paragraph 2.2.12; Page 58)

Summary of Appropriation Accounts in respect of Grants in which savings occurred under Capital Account beyond 30 per cent of the budgeted provisions

(₹ in lakh)

Grant No.	Name of Accounts	Capital Account for the year 2007-08					Capital Account for the year 2008-09					Capital Account for the year 2009-10				
		V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant
1	State legislature	V	1964.90	902.85	1062.05	54.05	V	2677.00	749.18	1927.82	72.01		0.00	0.00	0.00	0.00
6	Land Revenue & Land Ceiling	V	1870.00	0.00	1870.00	100.00	V	800.00	47.76	752.24	94.03	V	1200.00	826.46	373.54	31.13
17	Administrative & Functional Bldg.	V	7165.34	3038.15	4127.19	57.60	V	6760.30	3235.35	3524.95	52.14		0.00	0.00	0.00	0.00
26	Education (Higher)	V	5.00	0.00	5.00	100.00	V	5.00	0.00	5.00	100.00	V	10.00	0.00	10.00	100
27	Art & Culture	V	100.00	0.00	100.00	100.00	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
30	Water Supply and Sanitation	V	30779.20	19769.16	11010.04	35.77	V	0.00	0.00	0.00	0.00	V	63637.00	23714.82	39922.18	62.73
32	Housing Scheme	V	64.60	35.40	29.20	45.20	V	55.60	7.60	48.00	86.33		0.00	0.00	0.00	0.00
33	Residential Bldg.	V	1114.32	456.53	657.79	59.03	V	1230.00	516.98	713.02	57.97	V	1293.33	459.44	833.89	64.48
34	Urban Dev. (M.A.D.)	V	0.00	0.00	0.00	0.00	V	4226.00	924.57	3301.43	78.12		0.00	0.00	0.00	0.00
37	Food Storage, Warehousing etc	V	0.00	0.00	0.00	0.00	V	70.47	0.00	70.47	100.00	V	70.48	0.00	70.48	100
38	Welfare of SC/ST&OBC	V	0.00	0.00	0.00	0.00	V	59.20	32.00	27.20	45.95	V	1069.02	103.00	966.02	90.36
39	Social Security, Welfare & Nutrition		0.00	0.00	0.00	0.00	V	150.00	0.00	150.00	100		0.00	0.00	0.00	0.00
43	Co-operation	V	1102.01	70.97	1031.04	93.56	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
44	North Eastern Council Scheme	V	90988.39	21802.09	69186.30	76.04	V	123252.96	28468.77	94784.19	76.90	V	87092.33	28230.58	58861.75	67.59
49	Irrigation	V	13005.01	4260.37	8744.64	67.24	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
52	Animal Husbandry	V	392.00	78.42	313.58	79.99	V	230.00	98.42	131.58	57.21		0.00	0.00	0.00	0.00
55	Forestry & Wild life	V	150.00	0.00	150.00	100.00	V	150.00	0.00	150.00	100.00	V	100.00	67.47	32.53	32.53
58	Industries	V	16267.00	2327.72	13939.28	85.69	V	11217.00	2137.47	9079.53	80.94	V	14792.01	4859.44	9932.57	67.15
59	Sericulture & Weaving	V	0.00	0.00	0.00	0.00	V	50.50	24.90	25.60	50.69	V	50.50	0.75	49.75	98.51
61	Mines & Minerals	V	0.00	0.00	0.00	0.00	V	200.00	0.00	200.00	100.00	V	2500.00	200.00	2300.00	92.00
62	Power (Electricity)	V	0.00	0.00	0.00	0.00	V	0.00	0.00	0.00		V	34701.00	22101.74	12599.26	36.31
63	Water Resources	V	20550.02	8917.38	11632.64	56.61	V	48809.00	18215.11	30593.89	62.68	V Ch	110554.59 12.07	27725.89 -	82828.70 12.07	74.92 100
64	Roads & Bridges	V	71608.72	48131.00	23477.72	32.79	V	86375.08	50448.17	35926.91	41.59	V	104188.31	60386.62	43801.69	42.04
65	Tourism	V	553.15	40.67	512.48	92.65	V	959.00	230.81	728.19	75.93		0.00	0.00	0.00	0.00
68	Loans to Govt. servants		0.00	0.00	0.00	0.00	V	442.33	232.19	210.14	47.51	V	442.33	221.85	220.48	49.85
73	Urban Dev. (GDD)	V	13371.01	4853.85	8517.16	63.70	V	0.00	0.00	0.00	0.00	V	29976.00	17874.57	12101.43	40.37
75	Information Technology	V	22.12	3.54	18.58	84.00	V	2250.00	32.00	2218.00	98.58	V	5882.00	2409.39	3472.61	59.04
77	Hill Areas Department (NCHAC)		0.00	0.00	0.00	0.00	V	0.00	0.00	0.00	0.00	V	2837.00	828.28	2008.72	70.80
78	Welfare of PT, BC (BTC)	V	0.00	0.00	0.00	0.00	V	1093.00	0.00	1093.00	100.00	V	22318.98	6314.66	16004.32	71.71
	Total Grant		271072.79	114688.10	156384.69			291062.44	105401.28	185661.16			482726.95	196324.96	286401.99	

V: Voted; Ch: Charged

Appendix-2.4
(Reference to Paragraph 2.2.13; Page 59)
Non-utilisation of budget provisions

(₹ in lakh)

Grant No.	Name of Grant/Appropriation	2007-08					2008-09					2009-10				
		V/Ch	Total Grant	Total Expenditure	Saving(+)	Percentage over savings	V/Ch	Total Grant	Total Expenditure	Saving(+)	Percentage over savings	V/Ch	Total Grant	Total Expenditure	Saving(+)	Percentage over savings
(a) Revenue Accounts																
23	Pension and Other Retirement Benefit		0.00	0.00	0.00		0.00	0.00	0.00		Ch	554.00	0.00	554.00	100	
24	Aid Materials	V	226.38	0.00	226.38	100.00	V	226.38	0.00	226.38	100.00	V	226.38	0.00	226.38	100
35	Information & Publicity		0.00	0.00	0.00		Ch	2.64	0.00	2.64	100.00		0.00	0.00	0.00	
48	Agriculture		0.00	0.00	0.00		Ch	1.54	0.00	1.54	100.00		0.00	0.00	0.00	
49	Irrigation		0.00	0.00	0.00		Ch	2.01	0.00	2.01	100.00		0.00	0.00	0.00	
55	Forest & Wild Life		0.00	0.00	0.00			0.00	0.00	0.00		Ch	14.69	0.00	14.69	100
56	Rural Development (Panchayat)		0.00	0.00	0.00		Ch	177.70	0.00	177.70	100.00		0.00	0.00	0.00	
63	Water Resources		0.00	0.00	0.00			0.00	0.00	0.00		Ch	1.59	0.00	1.59	100
71	Education (Elementary & Secondary)		0.00	0.00	0.00		CH	13.24	0.00	13.24	100.00		0.00	0.00	0.00	
78	Welfare of Plain Tribes & BC (BTC)		0.00	0.00	0.00		V	67198.57	0.00	67198.57	100.00		0.00	0.00	0.00	
Total (a)			226.38	0.00	226.38			67622.08	0.00	67622.08			796.66	0.00	796.66	
(b) Capital Accounts																
26	Education (Higher)	V	5.00	0.00	5.00	100.00	V	5.00	0.00	5.00	100.00	V	10.00	0.00	10.00	100
27	Art & Culture	V	100.00	0.00	100.00	100.00	V	0.00	0.00	0.00			0.00	0.00	0.00	
32	Housing Scheme	V	0.00	0.00	0.00		V	218.40	0.00	218.40	100.00					
37	Food Storage, Warehousing & Civil Supplies	V	0.00	0.00	0.00		V	70.47	0.00	70.47	100.00	V	70.48	0.00	70.48	100
39	Social Security, Welfare & Nutrition		0.00	0.00	0.00		V	150.00	0.00	150.00	100.00		0.00	0.00	0.00	
55	Forestry & Wild life	V	150.00	0.00	150.00	100.00	V	150.00	0.00	150.00	100.00		0.00	0.00	0.00	
61	Mines & Minerals	V	0.00	0.00	0.00		V	200.00	0.00	200.00	100.00		0.00	0.00	0.00	
63	Water Resources											Ch	12.07	0.00	12.07	100
78	Welfare of Plain Tribes & Backward Classes (BTC)	V	0.00	0.00	0.00		V	1093.00	0.00	1093.00	100.00		0.00	0.00	0.00	
Total (b)			255.00	0.00	255.00			1886.47	0.00	1886.47			92.55	0.00	92.55	
Grand Total (a+b)			481.38	0.00	481.38			69508.55	0.00	69508.55			889.21	0.00	889.21	

V: Voted; Ch: Charged

Appendix-2.5
(Reference to Paragraphs 2.2.14 & 2.2.15; Page 59 & 60)

Excess expenditure over budget provisions under Revenue Account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	Revenue Account for the year 2007-08				Revenue Account for the year 2008-09				Revenue Account for the year 2009-10						
		V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Head of State		229.30	231.19	1.89	0.82	Ch	314.59	336.02	21.43	6.81		0.00	0.00	0.00	
4	Election	V	1087.41	1104.31	16.90	1.55	V	2198.66	7876.18	5677.52	258.23		0.00	0.00	0.00	
6	Land Revenue & land Ceiling	Ch	0.88	8.42	7.54	856.82		0.00	0.00	0.00			0.00	0.00	0.00	
27	Art and Culture		0.00	0.00	0.00			0.00	0.00	0.00		V	8860.75	10000.94	1140.19	12.87
39	Social Security, welfare and Nutrition		0.00	0.00	0.00		Ch	0.00	0.92	0.92	100					
40	Sainik Welfare & other Relief Programme	V	689.00	753.09	64.09	9.30	V	702.00	1344.61	642.61	91.54	V	702.00	1636.55	934.55	133.13
42	Social Services	V	37.28	38.28	1.00	2.68		0.00	0.00	0.00			0.00	0.00	0.00	
47	Trade Advisor		0.00	0.00	0.00			0.00	0.00	0.00		V	62.37	71.15	8.78	14.08
65	Tourism	V	1110.66	1486.03	375.37	33.80		0.00	0.00	0.00			0.00	0.00	0.00	
72	Relief & Rehabilitation		0.00	0.00	0.00		V	3502.00	3905.13	403.13	11.51		0.00	0.00	0.00	
Total			3154.53	3621.32	466.79	14.80		6717.25	13462.86	6745.61	100.42		9625.12	11708.64	2083.52	21.65

V: Voted; Ch: Charged

Appendix-2.6
(Reference to Paragraphs 2.2.14 & 2.2.15; Page 59 & 60)

Excess expenditure over budget provisions under Capital Account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	Capital Account for the year 2007-08					Capital Account for the year 2008-09					Capital Account for the year 2009-10				
		V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State Legislature		0.00	0.00	0.00			0.00	0.00	0.00		V	1579.00	2044.55	465.55	29.48
11	Secretariat and Attached Offices		0.00	0.00	0.00			0.00	0.00	0.00		V	450.00	613.75	163.75	36.39
31	Urban Development (T&CP)	V	0.00	12.30	12.30			0.00	0.00	0.00			0.00	0.00	0.00	
34	Urban Development (MAD)	V	2306.00	2447.30	141.30	6.13		0.00	0.00	0.00			0.00	0.00	0.00	
59	Sericulture	V	50.00	112.29	62.29	124.58		0.00	0.00	0.00			0.00	0.00	0.00	
60	Cottage Industries	V	108.00	180.33	72.33	66.97	V	97.00	117.94	20.94	21.59	V	78.00	152.63	74.63	95.68
70	Hill Areas	V	0.00	10568.53	10568.53			0.00	0.00	0.00			0.00	0.00	0.00	
76	Hill Areas Department (KAAC)		0.00	0.00	0.00		V	10850.00	13367.28	2517.28	23.20		0.00	0.00	0.00	
77	Hill Areas Department (NCHAC)		0.00	0.00	0.00		V	2246.00	3802.81	1556.81	69.31		0.00	0.00	0.00	
Total			2464.00	13320.75	10856.75	440.61		13193.00	17288.03	4095.03	31.04		2107.00	2810.93	703.93	33.41

V: Voted; Ch: Charged

Appendix-2.7
(Reference to Paragraph 2.2.17; Page 61)

**Statement showing persistent savings exceeding 40 per cent in respect of Grant/Appropriations
under Revenue and Capital account**

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	2007-08				2008-09				2009-10			
		Total Grant	Total Expenditure	Saving	Percentage of savings	Total Grant	Total Expenditure	Saving	Percentage of savings	Total Grant	Total Expenditure	Saving	Percentage of savings
1	2	3	4	5	6	7	8	9	10	11	12	13	14
3	Administration of Justice Revenue Voted	8127.29	4595.14	3532.15	43.46	9049.30	5004.36	4044.94	44.70	11089.89	6194.93	4894.96	44.14
6	Land Revenue & Land Ceiling Revenue Voted	17533.85	8711.67	8822.18	50.32	17845.86	9350.34	8495.52	47.60	19237.63	10079.77	9157.86	47.60
14	Police Revenue Charged	66.08	0.00	66.08	100	75.78	0.03	75.75	99.96	61.69	16.07	45.62	73.95
24	Aid Materials Revenue Voted	226.38	0.00	226.38	100	226.38	0.00	226.38	100	226.38	0.00	226.38	100
25	Misc. General Services Revenue Voted	636.88	31.77	605.11	95.01	50447.61	53.83	50393.78	99.89	388642.02	141294.40	47347.62	63.64
26	Education Capital Voted	5.00	0.00	5.00	100	5.00	0.00	5.00	100	10.00	0.00	10.00	100
31	Urban Development (Town & Country Planning) Revenue Voted	7366.34	4066.28	3300.06	44.80	7460.15	3945.07	3515.08	42.12	20927.15	10471.08	10456.07	49.96
32	Housing schemes Revenue Voted	240.40	98.28	142.12	59.12	218.40	-	218.40	100	295.42	176.36	119.06	40.30
33	Residential Buildings Revenue Voted	1223.70	564.19	659.51	53.90	1232.49	580.09	652.40	52.93	1290.11	581.23	708.88	54.95
	Capital Voted	1114.32	456.53	657.79	59.03	1230.00	516.98	713.02	57.97	1293.33	459.44	833.89	64.48
34	Urban Development (Municipal Admn. Deptt.) Revenue Voted	9172.51	5026.11	4146.40	45.20	6342.71	1471.55	4871.16	76.80	11583.50	4605.82	6977.68	60.24
39	Social Security, Welfare & Nutrition Revenue Voted	79486.36	25383.16	54103.20	68.07	101539.87	37349.60	64190.27	63.22	155312.85	66144.11	89168.74	57.41

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
44	NEC Schemes												
	Revenue Voted	6324.53	420.77	5903.76	93.34	4677.86	208.04	4469.82	95.55	3788.66	592.34	3196.32	84.37
	Capital Voted	90988.39	21802.09	69186.30	76.04	123252.96	28468.77	94784.19	76.90	87092.33	28230.58	58861.75	67.59
53	Dairy Development												
	Revenue Voted	2482.31	845.06	1637.25	65.96	3313.99	832.08	2481.91	74.89	3560.12	2078.49	1481.63	41.62
55	Forestry and Wild Life												
	Revenue Charged	9.37	0.00	9.37	100	9.22	0.00	9.22	100	14.69	0.00	14.69	100
56	Rural Development (Panchayat)												
	Revenue Charged	171.00	1.11	169.89	99.35	177.70	0.00	177.70	100	18.38	5.58	12.80	69.64
58	Industries												
	Capital Voted	16267.00	2327.72	13939.28	85.69	11217.00	2134.47	9079.53	80.94	14792.01	4859.44	9932.57	67.15
63	Water Resources												
	Capital Voted	20550.02	8917.38	11632.64	56.61	48809.00	18215.11	30593.89	62.68	110554.59	27725.89	82828.70	74.92
66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions												
	Revenue Voted	13831.43	894.19	12937.26	93.54	57302.00	14750.88	42551.12	74.26	134835.30	54989.44	79845.86	59.22
68	Loans to Govt. Servants												
	Capital Voted	800.00	258.50	541.50	67.69	442.33	232.19	210.14	47.51	442.33	221.84	220.49	49.85
70	Hill Areas												
	Revenue Voted	78625.64	44718.70	33906.94	43.12	166.43	92.07	74.36	44.68	451.81	256.74	195.07	43.18
75	Information Technology												
	Capital Voted	2212.00	354.00	1858.00	84.00	2250.00	32.00	2218.00	98.58	5882.00	2409.39	3472.61	59.04

Appendix-2.8
(Reference to Paragraph 2.5.1; Page 66)

**Statement of various grants/appropriations where savings was more than ₹10 crore each
and more than 20 per cent of the total provision**

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
1	3	Administration of Justice (Revenue Voted)	110.90	48.95	44
2	4	Election (Revenue Voted)	110.17	65.78	60
3	6	Land Revenue and Land Ceiling (Revenue Voted)	192.38	91.58	48
4	9	Transport Services (Capital Voted)	39.99	11.99	30
5	11	Secretariat and Attached Offices (Revenue Voted)	1776.75	437.62	25
6	17	Administrative and Functional Buildings (Capital Voted)	86.14	20.71	24
7	23	Pension and Other Retirement Benefits (Revenue Voted)	2327.81	563.15	24
8	25	Miscellaneous General Services (Revenue Voted)	3886.42	2473.48	64
9	26	Education (Higher Education) (Revenue Voted)	700.15	156.65	22
10	29	Medical and Public Health (Revenue Voted)	1797.13	378.39	21
11	30	Water Supply and Sanitation (Capital Voted)	636.37	399.22	63
12	31	Urban Development (Town & Country Planning) (Revenue Voted)	209.27	104.56	50
13	34	Urban Development (Municipal Admn. Department) (Revenue Voted)	115.84	69.78	60
14	36	Labour and Employment (Revenue Voted)	121.65	27.85	23
15	38-	Welfare of Scheduled Caste/ scheduled Tribes and other Backward Classes (Revenue Voted)	594.65	226.32	38
16	39	Social Security, Welfare & Nutrition (Revenue Voted)	1553.13	891.69	57
17	42	Social Services (Revenue Voted)	575.31	391.39	68
18	43	Co-operation (Revenue Voted)	53.71	10.91	20

1	2	3	4	5	6
19	44	North Eastern Council Scheme (Revenue Voted) (Capital Voted)	37.89 870.92	31.96 588.62	84 68
20	49	Irrigation (Revenue Voted)	341.69	137.75	40
21	52	Animal Husbandry (Revenue Voted)	192.32	70.30	37
22	53	Dairy Development (Revenue Voted)	35.60	14.82	42
23	54	Fisheries (Revenue Voted)	61.45	14.12	23
24	55	Forestry & Wild Life (Revenue Voted)	282.89	63.52	22
25	56	Rural Development (Panchayat) (Revenue Voted)	550.14	153.40	28
26	58	Industries (Capital Voted)	147.92	99.33	67
27	59	Sericulture and Weaving (Revenue Voted)	144.49	29.66	21
28	61	Mines and Minerals (Capital Voted)	25.00	23.00	92
29	62	Power (Electricity) (Revenue Voted) (Capital Voted)	195.90 347.01	182.01 125.99	93 36
30	63	Water Resources (Capital Voted)	1105.55	828.29	75
31	64	Roads & Bridges (Revenue Voted) (Capital Voted)	570.01 1041.88	129.59 438.02	23 42
32	66	Compensation & Assignment to Local Bodies and Panchayati Raj Institutions (Revenue Voted)	1348.35	798.46	59
33	73	Urban Development (GDD) (Capital Voted)	299.76	112.76	38
34	75	Information Technology (Capital Voted)	58.82	34.73	59
35	77	Hills Areas Department (N. C. Hills Autonomous Council) (Revenue Voted) (Capital Voted)	218.97 28.37	100.04 20.09	46 71
36	78	Welfare of Plain Tribes & Backward Classes (BTC) (Revenue Voted) (Capital Voted)	779.41 223.19	272.75 160.04	35 72
Total			23795.30	10799.27	

Appendix-2.9
(Reference to Paragraph 2.5.1; Page 66)

Statement showing list of grants with savings of ₹ 50 crore and above

(₹ in crore)

Sl No.	No. and Name of the Grant	Original	Supple- mentary	Total	Actual Expen- diture	Savings
Revenue-Voted						
1	4- Election	45.39	64.78	110.17	44.39	65.78
2	6- Land Revenue and Land Ceiling	184.98	7.40	192.38	100.80	91.58
3	11- Secretariat and Attached Offices	1,664.84	111.91	1,776.75	1,339.13	437.62
4	14- Police	1,404.30	27.48	1,431.78	1,273.85	157.93
5	23- Pensions and Other Retirement Benefits	2,327.81	-	2,327.81	1,764.66	563.15
6	25- Miscellaneous General Services	3,886.42	-	3,886.42	1,412.94	2,473.48
7	26- Education (Higher Education)	677.93	22.22	700.15	543.49	156.66
8	29- Medical and Public Health	1,609.33	187.80	1,797.13	1,418.74	378.39
9	31- Urban Development (T&CP)	86.97	122.30	209.27	104.71	104.56
10	34- Urban Development (MAD)	107.24	8.60	115.84	46.06	69.78
11	38- Welfare of SCs/STs and OBCs etc.	515.97	78.68	594.65	368.33	226.32
12	39- Social Security, Welfare and Nutrition	1,498.03	55.10	1,553.13	661.44	891.69
13	41- Natural Calamities	434.14	300.00	734.14	622.39	111.75
14	42- Social Services	575.31	-	575.31	183.92	391.39
15	48- Agriculture	601.24	13.01	614.25	499.91	114.34
16	49- Irrigation	341.38	0.31	341.69	203.94	137.75
17	52- Animal Husbandry	192.30	0.02	192.32	122.02	70.30
18	55- Forestry and Wild Life	277.11	5.78	282.89	219.37	63.52
19	56- Rural Development (Panchayat)	459.97	90.17	550.14	396.74	153.40
20	57- Rural Development	428.43	3.77	432.20	373.08	59.12
21	62- Power (Electricity)	185.26	10.64	195.90	13.89	182.01
22	64- Roads and Bridges	561.59	8.42	570.01	440.42	129.59
23	66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	1,348.35	-	1,348.35	549.89	798.46
24	71- Education (Elementary, Secondary etc.)	4,036.55	35.15	4071.70	3,419.15	652.55
25	76- Hill Areas Department (KAAC)	437.01	33.63	470.64	394.38	76.26
26	77- Hill Areas Department (NCHAC)	199.66	19.31	218.97	118.93	100.04
27	78- Welfare of Plain Tribes and Backward Classes (BTC)	712.57	66.84	779.41	506.66	272.75

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Sl No	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue Charged						
28	Public Debt and Servicing of Debt	2,216.38	25.16	2,241.54	1,940.58	300.96
Capital-Voted						
29	30- Water Supply and Sanitation	636.37	-	636.37	237.15	399.22
30	44- North Eastern Council Schemes	774.28	96.64	870.92	282.30	588.62
31	49- Irrigation	400.07	151.30	551.37	480.22	71.15
32	58- Industries	113.02	34.90	147.92	48.59	99.33
33	62- Power (Electricity)	289.01	58.00	347.01	221.02	125.99
34	63- Water Resources	1,084.78	20.77	1,105.55	277.26	828.29
35	64- Roads and Bridges	803.10	238.78	1,041.88	603.86	438.02
36	73- Urban Development (GDD)	293.08	6.68	299.76	187.00	112.76
37	78- Welfare of Plain Tribes and Backward Classes (BTC)	-	223.19	223.19	63.15	160.04
Total		31,410.17	2,128.74	33,538.91	21484.36	12054.55

Appendix-2.10

(Reference to Paragraph 2.5.2; Page 66)

Statement of various grants/appropriations where expenditure was more than ₹ one crore each and more than 20 per cent of the total provision

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Expenditure
1	2	3	4	5	6	7
1.	11	Secretariat and Attached Offices (Capital Voted)	4.50	6.14	1.64	36
2.	40	Sainik Welfare and Other Relief Programmes etc. (Revenue Voted)	7.02	16.37	9.35	133
Total			11.52	22.51	10.99	

Appendix-2.11

(Reference to Paragraph 2.5.3; Page 66)

Statement showing expenditure without provision

(₹ in crore)

Sl No.	Grant/Appropriation No.-Major Head of Accounts-Sub-Head-Detailed Head	Expenditure without provision
1	2	3
1	1-4217-1848-(811) Construction of New Assembly House (Additional Central Assistance spill over 2007-08)	1.07
2	25-2075-3888 Expenditure in connection with the revision of Pay and Pension-Sixth Schedule (Pt-I) Areas	46.62
3	27-2075-0543 Artist pension	1.00
4	27-2205-0680-(585) Development of Satra in Assam	9.65
5	29-2211-0769 Rural Family Welfare Planning Centre (Main Centre)	5.82
6	29-2211-0773 POL and fund for major repairs & procurement of vehicle for rural FW & HC	0.46
7	38-6225-3109 Loans to Assam Plantation Crops Development Corporation	0.58
8	39-2235-3615 Kishori Shakti Yojana	1.60
9	44-4552-0800-(654) Provision for State share of 10 per cent Loan component of NLCPR Project	5.42
10	49-2701-0172 Headquarters Establishment	2.00
11	49-4705 Command Area Development for Jamuna Irrigation	0.70
12	55-2406-1136 Bamboo Plantation/Cultivation	1.44
13	60-6851-3193 Loans to AHSIDC	0.84
14	61-4853-5350 Rooftop rain water harvesting in Government building	2.00
15	62-4801-3184 One time allocation (ACA)	11.82
16	64-3054-0238 Stock	1.20
17	64-5054-5330-(827) Composite Check Gate	7.05
18	66-3604-3673-(701) District Panchayats	1.27
19	66-3604-3673-(709) N.C. Hills Autonomous Councils	7.68
20	66-3604-3674-(691) Interest payment to Urban Local Bodies – Sixth Schedule (Pt.-1) Areas	0.21
21	66-3604-3674-(708) Karbi Anglong Autonomous Council – Sixth Schedule (Pt.-1) Areas	22.32
22	66-3604-3674-(709) N.C. Hills Autonomous Councils – Sixth Schedule (Pt.-1) Areas	0.44
23	66-3604-3674-(997) Upgradation of Standard of Administration (Accord of 12 Finance Commission) Sixth Schedule Areas	0.60
24	71-2202-0800-(321) Grants to Children Literacy Trust	0.15
25	71-2202-0629 Assam Classical Institutions (Sanskrit of Pali Prakrit)	1.08
26	71-2202-0549 Operation Black Board	2.54
27	72-2235-0933 Relief Grants for Relief Rehabilitation for disturbance – Grants (ACA) Sixth Schedule (Pt.-1) Areas	10.87
28	73-2217-5296 Construction for Ganeshguri fly over, Guwahati	0.23
29	73-2217-0800-(744) Guwahati Metropolitan Development Authority	1.50
30	73-4217-3545-(928) State Share	10.13

1	2	3
31	74-2204-0800-(550) Rajib Gandhi Sports Complex	1.15
32	75-4859-2048 National E-Governance Action Plan (NEGAP)	1.50
33	76-2210-0735 Ayurvedic Dispensaries (Sixth Schedule Areas)	0.17
34	76-2215-(Minor Head-102) Rural Water Supply Schemes – Sixth Schedule (Pt.-1) Areas	1.22
35	76-2236-0976 Special Nutrition Programme (PMGY) - Sixth Schedule (Pt.-1) Areas	4.21
36	76-2402-0122-(602) Nature Conservation - Sixth Schedule Areas	0.22
37	76-2402-0122-(603) Building and Approach Road - Sixth Schedule Areas	1.71
38	76-2402-1136 Bamboo Plantation - Sixth Schedule Areas	0.80
39	76-2402-1141 Protective Afforestation - Sixth Schedule Areas	0.23
40	76-2402-1143-(133) Land Reclamation and Water distribution - Sixth Schedule Areas	0.27
41	76-2402-1144 Terracing with Water distribution - Sixth Schedule Areas	2.65
42	76-2406-1229 Working Plan Organisation - Sixth Schedule Areas	0.98
43	76-2406-0121 Buildings - Sixth Schedule Areas	1.63
44	76-2406-1237 Consolidation of Forests - Sixth Schedule Areas	0.18
45	76-2406-1238 Forest Protection Force - Sixth Schedule Areas	0.79
46	76-2406-1240 Amenities to Staff - Sixth Schedule Areas	0.25
47	76-2406-1256 Plantation of quick growing spices - Sixth Schedule Areas	2.77
48	76-2406-1259 Rehabilitation of degraded Forests - Sixth Schedule Areas	3.91
49	76-2406-1286 Botanical Garden - Sixth Schedule Areas	0.59
50	76-2415-1308 Silviculture work - Sixth Schedule Areas	0.48
51	76-2501-1340-(680) Block Administration (SGSY) - Sixth Schedule Areas	0.26
52	76-2702-1374-(495) Payment of WC and MR - Sixth Schedule Areas	0.69
53	76-4202-(Minor Head 203) University and Higher Education - Sixth Schedule Areas	0.66
54	76-4210-(Minor Head 203) Hospital and Dispensaries - Sixth Schedule Areas	0.36
55	76-4216-0121 Buildings - Sixth Schedule Areas	0.31
56	76-4552-5348 NLCPR- Sixth Schedule Areas	3.18
57	76-4552-1597 Amreng Minor Irrigation- Sixth Schedule Areas	5.20
58	76-4702-5131 PM's NES Package - Sixth Schedule Areas	0.94
59	77-2059-0220-(997) Upgradation of Standard of Administration (12 Finance Commission award) - Sixth Schedule Areas	1.40
60	77-2406-1240 Amenities to Staff - Sixth Schedule Areas	0.25
61	77-3054-0189-(997) 12 Finance Commission award - Sixth Schedule Areas	0.94
62	78-2215-0777 Accelerated Rural Water Supply - Sixth Schedule Areas	2.10
63	78-2702-1374 Minor Lift Irrigation - Sixth Schedule Areas	3.40
64	78-2702-0152 Establishment - Sixth Schedule Areas	3.27
65	78-4701 Champabati Irrigation Project - Sixth Schedule Areas	0.20
66	78-4711-0120 Brahmaputra Flood Control Project - Sixth Schedule Areas	10.81
67	78-5054 Road Works - Sixth Schedule Areas	42.66
68	78-5452-0126 Construction - Sixth Schedule Areas	2.85
Total		263.48

Appendix-2.12

(Reference to Paragraph 2.5.4; Page 67)

Statement showing the amount debited head-wise and credited in '8443'

Sl No.	Debit Head	Credit Head	Date and Month	Credit Amount (in ₹)
1	2575	8443	26/02/2010	15,00,00,000
2	3425	8443	26/02/2010	1,00,00,000
3	3604	8443	31/03/2010	2,24,12,940
4	2012	8443	31/03/2010	1,29,000
5	2059	8443	31/03/2010	25,03,04,400
6	2401	8443	28/03/2010	29,94,00,000
			31/03/2010	19,97,07,613
7	2408	8443	31/03/2010	8,70,43,000
8	4059	8443	24/03/2010	23,00,00,000
9	2014	8443	31/03/2010	12,762
10	2055	8443	31/03/2010	2,89,82,981
Total				127,79,92,696

Appendix-2.13
(Reference to Paragraph 2.5.5; Page 67)
Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess	State of consideration by Public Accounts Committee (PAC)
1	2	3	4	5
2002-03	5-grants 6-appropriations	Revenue Voted -2, 21, 23 and 49 Capital Voted -67 Revenue Charged -Head of State, 4, 6, 23, 49 Capital Charged -Public Debt and Servicing of Debt	1618.86	Regularized vide 117 th PAC Report placed before the House on 03-04-2008, Act awaited.
2003-04	4-grants 3-appropriations	Revenue Voted -10, 19, and 66 Capital Voted -34 Revenue Charged -12 and 23 Capital Charged -Public Debt and Servicing of Debt	404.36	Regularized vide 117 th PAC Report placed before the House on 03-04-2008, Act awaited.
2004-05	5-grants 6-appropriations	Revenue Voted -42 and 47 Capital Voted -31, 58 and 73 Revenue Charged -12, 14, 18, 36, 49 and 56	5.88	Regularized vide 117 th PAC Report placed before the House on 03-04-2008, Act awaited.
2005-06	2-grants 2-appropriations	Revenue Voted -47 Capital Voted -67 Revenue Charged -6 and 14	2.45	C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.
2006-07	4-grants 2-appropriations	Revenue Voted -30 Capital Voted -54, 58 and 60 Revenue Charged -8 Capital Charged -12	80.61	C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.
2007-08	9-grants 2-appropriations	Revenue Voted -4, 40, 42 and 65 Capital Voted -31, 34, 59, 60 and 70 Revenue Charged -Head of State and 6	113.24	C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.
2008-09	6-grants 2-appropriations	Revenue Voted -4, 40 and 72 Capital Voted -60, 76 and 77 Revenue Charged -Head of State and 39	108.40	C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.
Total			2333.80	

Appendix-2.14
(Reference to Paragraph 2.5.7; Page 68)

Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
A Revenue (Charged)					
1	Head of State	3.63	2.91	0.72	0.52
2	14-Police	0.50	0.16	0.34	0.12
3	Public Debt and Servicing of Debt	2216.38	1940.58	275.80	25.16
A Total for Revenue (Charged)		2220.51	1943.65	276.86	25.80
A Revenue (Voted)					
4	3- Administration of Justice	103.64	61.95	41.69	7.26
5	4- Election	45.39	44.39	1.00	64.78
6	6- Land Revenue and Land Ceiling	184.98	100.80	84.18	7.40
7	8- Excise and Prohibition	24.81	22.30	2.51	2.92
8	9- Transport Services	94.85	85.59	9.26	3.79
9	11-Secretariat and Attached Offices	1664.84	1339.12	325.72	111.91
10	12-District Administration	81.23	71.12	10.11	0.99
11	14-Police	1404.30	1273.86	130.44	27.49
12	15-Jails	46.52	41.55	4.97	1.50
13	16-Stationery and Printing	17.98	12.59	5.39	0.27
14	17-Administrative and Functional Buildings	233.77	219.87	13.90	3.70
15	18-Fire Services	44.78	38.01	6.77	0.27
16	20-Civil Defence and Home Guards	91.46	80.85	10.61	4.24
17	21-Guest Houses, Government Hostels etc.	9.90	8.33	1.57	0.18
18	22-Administrative Training	4.62	3.82	0.80	0.12
19	26-Education (Higher Education)	677.92	543.49	134.43	22.22
20	29-Medical and Public Health	1609.33	1418.74	190.59	187.80
21	34-Urban Development (MAD)	107.24	46.06	61.18	8.60
22	38-Welfare of SC, ST and OBC etc.	515.97	368.33	147.64	78.68
23	39-Social Security Welfare and Nutrition	1498.02	661.44	836.58	55.10
24	43-Co-operation	48.57	42.80	5.77	5.14
25	44-North Eastern Council Schemes	37.02	5.92	31.10	0.87
26	45-Census, Survey and Statistics	26.88	19.85	7.03	2.30
27	48-Agriculture	601.24	499.91	101.33	13.01
28	49-Irrigation	341.39	203.95	137.44	0.31
29	55-Forestry and Wild Life	277.12	219.37	57.75	5.78
30	56-Rural Development (Panchayat)	459.97	396.74	63.23	90.17
31	57-Rural Development	428.43	373.08	55.35	3.77
32	58-Industries	17.48	17.04	0.44	3.64

Sl No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
33	59-Sericulture and Weaving	143.25	114.83	28.42	1.24
34	61-Mines and Minerals	9.31	7.97	1.34	0.45
35	62-Power (Electricity)	185.26	13.88	171.38	10.64
36	64-Roads and Bridges	561.59	440.42	121.17	8.42
37	65-Tourism	15.59	11.68	3.91	0.73
38	67-Horticulture	9.03	8.06	0.97	0.21
39	69-Scientific Services and Research	20.85	18.33	2.52	2.00
40	70-Hill Areas	3.86	2.57	1.29	0.66
41	71-Education (Elementary, Secondary etc.)	4036.55	3419.15	617.40	35.14
42	74-Sports and Youth Services	31.40	29.75	1.65	3.15
43	76-Hills Areas Department (KAAC)	437.01	394.38	42.63	33.63
44	77- Hills Areas Department (NCHAC)	199.66	118.93	80.73	19.31
45	78-Welfare of Plain Tribes and Backward Classes (BTC)	712.57	506.66	205.91	66.84
A Total for Revenue (Voted)		17065.58	13307.48	3758.10	896.63
A Total for Revenue (Charged + Voted)		19286.09	15251.13	4034.96	922.43
B. Capital (Charged)					
46	Public Debt and Servicing of Debt	1009.55	1007.56	1.99	25.16
B. Total for Capital (Charged)		1009.55	1007.56	1.99	25.16
B. Capital (Voted)					
47	17-Administrative and Functional Building	81.05	65.43	15.62	5.08
48	44-North Eastern Council Schemes	774.28	282.31	491.97	96.64
49	58-Industries	113.02	48.59	64.43	34.90
50	62-Power (Electricity)	289.01	221.02	67.99	58.00
51	63-Water Resources	1084.78	277.26	807.52	20.77
52	64-Roads and Bridges	803.10	603.87	199.23	238.78
53	73-Urban Development (GDD)	293.08	187.00	106.08	6.68
54	75-Information Technology	33.98	24.09	9.89	24.84
55	77-Hills Areas Department (NCHAC)	25.37	8.28	17.09	3.00
B. Total for Capital (Voted)		3497.67	1717.85	1779.82	488.69
B. Total for Capital (Charged + Voted)		4507.22	2717.16	1790.06	513.85
Grand Total		23793.31	17976.54	5816.77	1436.28

Appendix-2.15
(Reference to Paragraph 2.5.7; Page 69)

Statement of various grants/appropriation where supplementary provision proved insufficient by more than ₹ one crore each

(₹ in crore)

Sl No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
1	1	State Legislature (Capital Voted)	10.79	5.00	15.79	20.44	4.65
2	11	Secretariat and Attached Offices (Capital Voted)	0.50	4.00	4.50	6.14	1.64
3	27	Art and Culture (Revenue Voted)	62.61	26.00	88.61	100.01	11.40
Total			73.90	35.00	108.90	126.59	17.69

Appendix-2.16
(Reference to Paragraph 2.5.8; Page 69)

Excess/Unnecessary/Insufficient reappropriation of funds

(₹ in lakh)

Sl No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)/ Savings (-)
1	4	102-Electoral Officers 0144-District Establishment 0172-Headquarter's Establishment	2015	3.29 16.00	(-) 32.25 (-) 47.09
2	4	103-Preparation and Printing of Electoral Rolls 0144-District Establishment	2015	9.14	(-) 174.53
3	4	105-Charges for conduct of elections to Parliament	2015	654.74	(-) 4336.88
4	4	106- Charges for conduct of elections to State/Union Territory Legislature	2015	31.20	(-) 32.36
5	9	003-Training and Research 1395-Inland Water Transport Crew Training Centre	3056	0.37	(-) 17.81
6	9	101-Hydrographic Survey	3056	1.16	(-) 12.26
7	9	800-Other Expenditure 1396-Government Transport Services Working expenses-Major Ferry Services 902-Operation 929-Management 1400-Government working Transport Service working expenses 902-Operation 929-Management 1404-Maintenance of T.W Central workshop, Guwahati	3056	6.89 11.73 2.08 1.35 .80	(-) 306.45 (-) 62.25 (-) 31.33 (-) 49.17 (-) 17.24
8	15	101-Jails 0486-District Jails	2056	101.50	(-) 128.22
9	27	796-Tribal Area Sub-Plan 0690-Fare, Function etc.	2205	-8.92	(+) 23.31
10	66	200-Other Miscellaneous 3673-Panchayat Raj Institutions 703-Gaon Panchayat 708-KAAC 3674-Urban Local Bodies 704-Corporation	3604	1700.00 256.00 200.00	(-) 15887.08 (-) 2046.08 (-) 573.40
11	69	001-Direction and Administration 3089-Guwahati Planetarium 3103-Popularisation of Science	3425	1.16 190.00	(-) 93.49 (-) 284.60
12	71	101-Government Primary Schools 0165-Government Middle Schools	2202	332.42	(-) 4028.80
13	63	103-Civil Works 0120-Brahmaputra Flood Control Project 532-Embankment 103-Civil Works 532-Embankment (Capital Outlay on Flood Control Projects)	2711 4711	233.15 749.00	(-) 245.91 (-) 762.05

Appendix-2.17

(Reference to Paragraph 2.5.9; Page 69)

Cases of substantial surrenders (amount exceeding ₹25 lakh) made during the year

SI No.	Number and title of Grant/ Appropriation	Name of the Scheme (Head of Account)	General/ Sixth Schedule	Total provision (₹ in crore)	Amount of surrender (₹ in crore)	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Head of State	2012- President/Vice President/Governor, Administrator of Union Territories II State Plan and Non-plan Schemes 103-Household Establishment 0301 Military Secretary and his Establishment	General	1.30	0.28	22
2	Public Service Commission	2051-Public Service Commission II-State Plan and Non-plan schemes 102-State Public Service Commission	General	4.81	0.55	11
3	12-District Administration	3454-Census, Surveys and Statistics II-State Plan and Non-plan schemes 800-Other Expenditure 1661-State Statistical Agency	General	0.70	0.69	99
4	38-Welfare of Scheduled Cast/ Scheduled Tribes and other Backward Classes	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes III-Centrally Sponsored Schemes 001-Direction and Administration 0825-Tribal Research Institute (Research & Training)	General	1.20	0.45	38
5	72-Relief & Rehabilitation	2235-Social Security and Welfare II-State Plan and Non-Plan schemes 202-Other Rehabilitation schemes 0933-Relief Grants for Relief & Rehabilitation for Disturbance Grants (one time ACA)	General	108.00	2.97	3

Sl No.	Number and title of Grant/ Appropriation	Name of the Scheme (Head of Account)	General/ Sixth Schedule	Total provision (₹ in crore)	Amount of surrender (₹ in crore)	Percentage of surrender
6	75-Information Technology	4859-Capital outlay on Telecommunication Electronic Industries II-State Plan and Non-plan schemes 190-Investment in Public Sector and other Undertakings 2048-National E-Governance Action Plan (NEGAP)	General	47.34	36.09	76
Total				163.35	41.03	25

Appendix-2.18

(Reference to Paragraph 2.5.10; Page 69)

Surrenders in excess of actual savings (₹50 lakh or more)

					(₹ in crore)
Sl No.	Number and name of the grant/appropriation	Total grant/appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	6- Land Revenue and Land Ceiling (Revenue Voted) (Capital Voted)	192.38 12.00	91.58 3.74	101.81 11.00	10.23 7.26
2	16-Stationery and Printing (Revenue Voted)	18.25	5.66	5.84	0.18
3	18-Fire Service (Revenue Voted)	45.05	7.05	7.96	0.91
4	20-Civil Defence and Home Guards (Revenue Voted)	95.70	14.85	15.65	0.80
5	43-Co-operation (Capital Voted)	8.07	0.56	0.72	0.16
6	60-Cottage Industries (Revenue Voted)	36.81	0.62	1.29	0.67
7	75-Information Technology (Capital Voted)	58.82	34.73	36.23	1.50
Total		467.08	158.79	180.50	21.71

Appendix-2.19

(Reference to Paragraph 2.5.11; Page 70)
Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(₹ in crore)

I-Grant			
SI No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
1	1	State Legislature (Revenue Voted) (Capital Voted)	4.65 0.15
2	2	Council of Ministers (Revenue Voted)	1.40
3	3	Administration of Justice (Revenue Voted) (Capital Voted)	48.95 5.79
4	6	Land Revenue (Revenue Charged)	0.01
5	9	Transport Services (Capital Voted)	11.99
6	14	Police (Revenue Voted) (Revenue Charged)	157.92 0.46
7	15	Jails (Revenue Voted)	6.47
8	17	Administrative and Functional Buildings (Revenue Voted) (Capital Voted)	17.60 20.71
9	22	Administrative Training (Revenue Voted)	0.92
10	23	Pensions and Other Retirement Benefits (Revenue Voted) (Capital Voted)	563.15 5.54
11	24	Aid Materials (Revenue Voted)	2.26
12	26	Education (Higher Education) (Revenue Voted) (Capital Voted)	156.65 0.10
13	28	State Archives (Revenue Voted)	0.06
14	29	Medical and Public Health (Revenue Voted) (Revenue Charged)	378.39 2.26
15	31	Urban Development (Town & Country Planning) (Revenue Voted)	104.56
16	32	Housing Schemes (Revenue Voted)	1.19
17	33	Residential Buildings (Revenue Voted) (Capital Voted)	7.09 8.34
18	34	Urban Development (Revenue Voted) (Capital Voted)	69.78 0.16
19	36	Labour and Employment (Revenue Voted)	27.85

1	2	3	4
20	38	Welfare of Scheduled Castes/Scheduled Tribes and other Backward Classes etc. (Capital Voted)	9.66
21	39	Social Security, Welfare and Nutrition (Revenue Voted) (Capital Voted)	891.69 0.17
22	41	Natural Calamities (Revenue Voted)	111.75
23	42	Social Services (Revenue Voted)	391.39
24	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	31.96 588.62
25	46	Weights and Measures (Revenue Voted)	2.84
26	48	Agriculture (Revenue Voted)	114.33
27	49	Irrigation (Revenue Voted) (Capital Voted)	137.75 71.15
28	50	Other Special Areas Programmes (Revenue Voted)	0.77
29	51	Soil and Water Conservation (Revenue Voted)	1.33
30	52	Animal Husbandry (Revenue Voted) (Revenue Charged) (Capital Voted)	70.30 0.28 0.16
31.	53	Dairy Development (Revenue Voted)	14.82
32	54	Fisheries (Revenue Voted)	14.12
33	55	Forestry and Wild Life (Revenue Voted) (Revenue Charged) (Capital Voted)	63.52 0.15 0.33
34	56	Rural Development (Panchayat) (Revenue Voted) (Revenue Charged)	153.40 0.13
35	57	Rural Development (Revenue Voted)	59.12
36.	58	Industries (Revenue Voted) (Capital Voted)	4.07 99.33
37	61	Mines and Minerals (Revenue Voted) (Capital Voted)	1.79 23.00
38	62	Power (Electricity) (Revenue Voted) (Capital Voted)	182.01 125.99
39	63	Water Resources (Revenue Voted) (Revenue Charged) (Capital Voted) (Capital Charged)	22.45 0.02 828.29 0.12

1	2	3	4
40	64	Roads and Bridges (Revenue Voted) (Capital Voted)	129.59 438.02
41	65	Tourism (Revenue Voted) (Capital Voted)	4.65 0.01
42	66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Revenue Voted)	798.46
43	67	Horticulture (Revenue Voted)	1.18
44	68	Loans to Government Servants (Capital Voted)	2.20
45	70	Hill Areas (Revenue Voted)	1.95
46	71	Education (Elementary, Secondary etc.) (Revenue Voted)	652.55
47	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	0.69 112.76
48	74	Sports and Youth Services (Revenue Voted)	4.79
49	76	Hill Areas Department (KAAC) (Revenue Voted) (Capital Voted)	76.26 17.72
50	77	Hill Areas Department (NCHAC) (Revenue Voted) (Capital Voted)	100.04 20.09
51	78	Welfare of Plain Tribes & Backward Classes (BTC) (Revenue Voted) (Capital Voted)	272.75 160.04
Total			8414.96
II—Appropriation			
52	--	Public Debt and Servicing of Debt (Revenue Charged) (Capital Charged)	300.96 27.15
Total			328.11
Grand Total			8743.07

Appendix-2.20

(Reference to Paragraph 2.5.11; Page 70)

Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

Sl No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	4- Elections (Revenue Voted)	65.78	3.55	62.23
2	5- Sales Tax and Other Taxes (Revenue Voted)	9.56	8.55	1.01
3	8- Excise and Publication (Revenue Voted)	5.42	4.14	1.28
4	11- Secretariat and Attached Offices (Revenue Voted)	437.62	169.51	268.11
5	30- Water Supply and Sanitation (Revenue Voted) (Capital Voted)	20.21 399.22	5.03 223.54	15.18 175.68
6	37- Food Storage, Warehousing and Civil Supplies (Revenue Voted)	5.64	3.47	2.17
7	38- Welfare of Scheduled Castes/ Scheduled Tribes and other Backward Classes etc. (Revenue Voted)	226.32	0.76	225.56
8	45- Census, Surveys and Statistics (Revenue Voted)	9.34	2.48	6.86
9	59- Sericulture and Weaving (Revenue Voted)	29.66	19.75	9.91
10	72- Relief and Rehabilitation (Revenue Voted)	11.21	2.98	8.23
Total		1219.98	443.76	776.22

Appendix-2.21
(Reference to Paragraph 2.5.12; Page 70)

Rush of Expenditure

(₹ in crore)

Sl No.	Grant No. and Name	Head of Account Scheme/ Service	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during March 2010
1	9- Transport Services	5055	21.00	28.00	75
2	11- Secretariat and Attached Offices	2052	787.07	1026.95	77
3	17- Administrative and Functional Buildings	4059	41.34	59.59	69
4	27- Art and Culture	2205	56.39	99.00	57
5	31- Urban Development (Town & Country Planning)	2217	64.15	100.92	64
6	34- Urban Development (Municipal Area Development)	2217	32.98	46.06	72
7	36- Labour and Employment	2230	52.39	87.45	60
8	37- Food Storage, Warehousing and Civil Supplies	2408	12.72	23.97	53
9	38- Welfare of Scheduled Castes/Scheduled Tribes & OBCs etc.	2225	273.43	368.33	74
10	39- Social Security, Welfare and Nutrition	2236	254.07	314.94	81
11	41- Natural Calamities	2245	517.07	622.39	83
12	42- Social Services	2070	17.88	20.23	88
13	48- Agriculture	2401	296.44	398.57	74
14	53- Dairy Development	2404	12.48	20.78	60
15	54- Fisheries	2405	28.98	46.27	63
16	56- Rural Development (Panchayat)	2515	243.67	396.24	62
17	58- Industries	2852	10.52	17.04	62
		4885	12.50	16.03	78
18	62- Power (Electricity)	2801	10.79	11.78	92
		6801	27.34	40.34	68
19	64- Roads and Bridges	5054	378.97	603.87	63
20	65- Tourism	5452	12.45	16.45	76
21	66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	3604	378.91	549.89	69
22	69- Scientific Services and Research	3425	12.54	18.30	69
23	Public Debt and Servicing of Debt	6004	162.76	220.11	74
24	25- Miscellaneous General Services	2075	1412.11	1412.11	100
25	72- Relief and Rehabilitation	2235	68.13	96.81	70
26	73- Urban Development (GDD)	2217	59.87	89.78	67
27	75- Information Technology	4859	22.23	24.09	92
28	76- Hill Areas Department (KAAC)	2515	32.83	37.09	89
		4702	43.63	62.09	70

Appendix-2.22

**(Reference to Paragraph 2.6.1; Page 71)
Pending DCC bills for the years up to 2009-10**

(₹ in lakh)

Sl No.	Department	Amount
1	Administrative Reforms (Training)	64.90
2	Agriculture	406.01
3	Animal Husbandry	74.01
4	Assembly Secretariat	94.58
5	Chief Ministers Secretariat	0.65
6	Co-operation	(-) 89.83
7	Cultural Affairs	591.35
8	Diary Development	106.69
9	Development of Border Area	6499.39
10	Education	2031.56
11	Election	846.99
12	Excise	0.23
13	Food & Civil Supplies	413.01
14	Finance (Taxation)	91.12
15	Finance	53240.29
16	Fishery	40.36
17	General Administration	1256.81
18	Guwahati Development	1246.00
19	Health	9084.87
20	Hill Areas	903.84
21	Home	28468.25
22	Industry and Commerce	1133.16
23	Information and Public Relation	100.00
24	Information & Technology	677.00
25	Irrigation	0.19
26	Judicial	33.71
27	Labour and Employment	342.18
28	Mines, Minerals and Power	4.72
29	Panchayat and Rural Development	3362.05
30	Pension and Public Grievances	0.63
31	Personnel	12.61
32	Planning and Development	6464.34
33	Political	509.97
34	Public Health Engineering	0.04
35	Public Works	2670.22
36	Revenue	3141.17
37	Revenue & Disaster Management	90.75
38	Revenue Registration	0.01
39	Sainik Welfare	3.01
40	Science Technology and Environment	264.03
41	Secretariat Administration	4247.97
42	Sericulture	75.28
43	Social Welfare	3759.81
44	Sports & Youth Welfare	853.71
45	Tourism	55.10
46	Town & Country Planning	557.66
47	Transport	219.18
48	Water Resources	0.67
49	Welfare of Plain Tribes and Backward Classes	3890.32
Total		137840.57

Appendix 2.23

(Reference to Paragraph 2.6.2; Pages 71)

Statement showing the details of drawals in Abstract Contingent bills etc. by five departments of the Govt. of Assam

(₹ in lakh)

Name of the Department	Year	Purpose	Total No. of AC Bill & date of drawals (in bracket)	Amount drawn in AC Bill	Amount spent	Period of retention with reference to the date of drawals	Balance	Remarks
1	2	3	4	5	6	7	8	9
HOME	2001-02	Rehabilitation of surrendered militants	3 (July/01 to Feb/02)	350.00	350.00	Not available	Nil	DCC bills submitted to AG(A&E), Assam
	2002-03	DO	3 (July/02 to Sept/03)	188.11	188.11	DO	Nil	DCC bills submitted to AG(A&E), Assam
	2003-04	DO	2 Sept/03 to March/04)	91.89	91.89	DO	Nil	DCC bills submitted to AG(A&E), Assam
Total			8 Nos.	630.00	630.00			
	2001-02	Modernisation of Police Force	3 (Sept/01 to Feb/02)	3667.45	3667.29	30 months	0.16	DCC bill not submitted
	2002-03	DO	6 (March/03)	3906.71	3792.90	3 months	113.81	DCC bill not submitted
	2003-04	DO	2 (March/04)	1483.32	1483.32	9 months	Nil	DCC bill not submitted
	2004-05	DO	6 (Sept/04 to April/05)	567.62	527.91	1 to 3 months	39.71	One DCC bill submitted to AG (A&E), Assam for ₹30.00 lakh
	2005-06	DO	5 (Aug/05 to March/06)	222.64	221.42	1 month	1.22	DCC bill not submitted
	2006-07	DO	3 (Feb/07 to Sept/07)	437.41	437.41	22 days	Nil	DCC bill not submitted
	2007-08	DO	9 (March/08 to April/08)	5791.67	5739.94	1 to 11 months	51.73	DCC bill not submitted
	2008-09	DO	12 (Sept/08 to April/09)	3376.58	3295.20	11 days	81.38	One DCC bill submitted to AG(A&E), Assam for ₹13.99 lakh
	2009-10	DO	43 (April/09 to April/10)	8528.63	1402.11	1 to 9 months	7126.52	DCC bill not submitted
Total			89 Nos.	27982.03	20567.50		7414.53	
	2001-02	Construction of Police Bldg. for hill areas	1 (Jan/02)	40.00	40.00	Not available	Nil	DCC bill not submitted
Total			1 No.	40.00	40.00			

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1	2	3	4	5	6	7	8	9
	2002-03	Up-gradation of standards of Administration (11 th FC)	4 (March/03 to May/03)	974.00	972.69	11 to 16 months	1.31	DCC bill not submitted
	2003-04	DO	9 (Jan/04 to May/04)	1168.00	1166.93	31 days to 12 months	1.07	DCC bill not submitted
	2004-05	DO	1 (Feb/05)	259.00	201.77	11 months	57.23	DCC bill not submitted
Total			14 Nos.	2401.00	2341.39		59.61	
Health & Family Welfare	2001-02	Prime Minister Gramin Yojona	1 (Feb/02)	911.15	911.15	6 months	Nil	DCC Bill submitted vide No.48, dtd.4-12-03
	2002-03	DO	1 (Feb/02)	930.00	930.00	Same day	Nil	DCC bill submitted vide No.53,dtd.30-10-03
	2002-03	DO	1 (March/03)	810.00	810.00	21 days	Nil	DCC bill submitted vide No.55,dtd.27-11-05
	2004-05	DO	1 (March/05)	1087.50	1087.50	5 months	Nil	DCC bill submitted vide No.61,dtd.27-5-08.
Total			4 Nos.	3738.65	3738.65		Nil	
	2004-05	Construction of Regional Diagnostic Centre	1 (March/05)	1518.00	1518.00	5 months	Nil	DCC bill not submitted
Total			1 No.	1518.00	1518.00		Nil	
	2006-07	Purchase of Machinery & Equipments	1 (April/07)	1455.90	1212.98	12 months	242.92	DCC Bill not submitted
Total			1 No.	1455.90	1212.98		242.92	
	2008-09	Purchase of MRI Machine, Jorhat Civil	1 (March/09)	741.00	-	Not available	741.00	
Total			1No.	741.00	Nil		741.00	

1	2	3	4	5	6	7	8	9
Education	2009-10	Up-gradation of DEEO Office & Purchase of Desk & benches	9 (Feb/10 to March/10)	3903.03	Nil	Not available	3903.03	DCC Bill not submitted
Total			9 Nos.	3903.03	Nil		3903.03	
Social Welfare	2001-02	Prime Minister Gramin Yojona (PMGY)	1 March/02	452.14	448.87	45 days	3.27	DCC Bill not submitted
	2002-03	Do	1 March/03	600.00	599.37	40 days	0.63	DCC Bill not submitted
Total			2 Nos.	1052.14	1048.24		3.90	
	2009-10	Supplementary Nutrition Programme (NSP)	1 (March/10)	3449.24	Nil	Not available	3449.24	
Total			1 No.	3449.24	Nil		3449.24	
Agriculture	2001-02	Macro management of Agriculture	1 (Feb/02)	300.00	300.00	Not available	-	DCC Bill not submitted
	2002-03	Do	1 (April/03)	512.97	512.97	Not available	-	DCC Bill not submitted
	2003-04	Do	1 (March/04)	350.00	313.98	Not available	36.02	DCC Bill not submitted
	2004-05	Do	1 (March/05)	240.00	238.64	Not available	1.36	DCC Bill not submitted
	2004-05	Do	1 (March/05)	400.00	359.47	Not available	40.53	DCC Bill not submitted
	2005-06	Macro management of Agriculture	1 (March/06)	377.00	341.67	Not available	35.33	DCC Bill not submitted
	2007-08	Do	1 (June/08)	4549.64	1206.07	Not available	388.57	DCC Bill not submitted
Total			7 Nos.	3774.61	3272.80		501.81	
	2003-04	Oil seed (Man) commercial crop oil seed	2 (March/04)	162.49	126.79	Not available	35.70	DCC Bill not submitted
Total			2 Nos.	162.49	126.79		35.70	
Grand Total			140 Nos.	50848.15	34496.35		16351.74	

Appendix 2.24
(Reference to Paragraph 2.6.2; Page 71)

**Statement showing the particulars of submission/non-submission of DCC Bills
against AC Bills drawn during 2001-02 to 2009-2010**

(₹ in crore)

Sl No.	Name of the Department	Amount drawn on AC Bills		DCC Bills submitted		DCC Bills yet to be submitted	
		No. of AC Bills	Amount	No. of DCC Bills	Amount	No. of DCC Bills	Amount
1	Police	112	310.53	10	6.74	102	303.79
2	Social Welfare	3	45.01	Nil	Nil	3	45.01
3	DEEO	9	39.03	Nil	Nil	9	39.03
4	Agriculture	9	39.37	Nil	Nil	9	39.37
5	Health	7	74.54	4	37.39	3	37.15
Total		140	508.48	14	44.13	126	464.35

Appendix 2.25
(Reference to Paragraph 2.6.2; Page 71)

Statement showing the details of amount drawn in AC Bill during 2001-2002 to 2009-2010 and remained un-disbursed as on 31-03-2010

(₹ in crore)

Name of the Department	No. of Schemes	No. of AC Bills	Amount drawn	Amount disbursed	Amount lying un-disbursed	Percentage of un-disbursed	Details of un-disbursed amount			No. of AC Bills involved
							DDO's Account	DCR	RD	
Police	4	112	310.53	235.79	74.74	24.07	59.68	3.48	11.58	59
Social Welfare	2	3	45.01	10.48	34.53	76.72	-	0.04	34.49	3
DEEO	1	9	39.03	-	39.03	100.00	33.62	-	5.41	9
Agriculture	2	9	39.37	33.99	5.38	13.67	-	5.38	-	7
Health	4	7	74.54	64.70	9.84	13.20	7.41	2.43	-	2
Total	13	140	508.48	344.96	163.52		100.71	11.33	51.48	80

Appendix 2.26
(Reference to Paragraph 2.6.2; Page 72)

Statement showing the details of drawals in Abstract Contingent bills etc. by four departments during March in the respective years

(₹ in lakh)

Name of the Department	Year	Total No. of AC Bill drawn in March	Amount drawn in AC Bill	Amount spent	Remarks
Home	2002-03	6 Nos. March 2003	3906.71	3792.90	DCC bill not submitted
	2003-04	2 Nos. March 2004	1483.32	1483.32	DCC bill not submitted
	2002-03 11 th FC	4 Nos. March 2003	974.00	972.69	DCC bill not submitted
Family Welfare	2002-03	1 No. March 2003	810.00	810.00	DCC bill submitted
	2004-05	1 No. March 2005	1087.50	1087.50	DCC bill submitted
	2004-05	1 No. March 2005	1518.00	1518.00	DCC bill submitted
	2008-09	1 No. March 2009	741.00	Nil	DCC bill not submitted
Social Welfare	2001-02	1 No. March 2002	452.14	448.87	DCC bill not submitted
	2002-03	1 No. March 2003	600.00	599.37	DCC bill not submitted
	2009-10	1 No. March 2010	3449.24	Nil	DCC bill not submitted
Agriculture	2002-03	1No. March 2003	350.00	313.98	DCC bill not submitted
	2004-05	2 Nos. March 2005	640.00	598.11	DCC bill not submitted
	2005-06	1 No. March 2006	377.00	341.67	DCC bill not submitted
	2003-04	2 Nos. March 2004	162.49	126.79	DCC bill not submitted
Total			16551.40	12093.20	

Appendix-3.1
(Reference to Paragraph 3.1; Page 75)
Utilisation Certificates outstanding as on 31 March 2010

(₹ in crore)

SI No.	Department	Year of payment of Grant	Total Grants paid		Utilization Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2005-06	1	0.02	-	-	1	0.02
2	Agriculture	2001-02	78	39.29	-	-	78	39.29
		2002-03	24	12.46	-	-	24	12.46
		2003-04	53	30.30	-	-	53	30.30
		2004-05	81	64.61	-	-	81	64.61
		2005-06	48	66.37	-	-	48	66.37
		2006-07	33	31.07	-	-	33	31.07
		2007-08	30	72.11	-	-	30	72.11
		2008-09	21	32.90	-	-	21	32.90
3.	Animal Husbandry	2001-02	2	0.01	-	-	2	0.01
		2002-03	1	0.05	-	-	1	0.05
		2003-04	4	4.82	-	-	4	4.82
		2004-05	2	2.20	-	-	2	2.20
		2005-06	6	2.10	-	-	6	2.10
		2006-07	3	0.67	-	-	3	0.67
		2007-08	1	0.06	-	-	1	0.06
		2008-09	2	0.77	-	-	2	0.77
4	Assembly Secretariat	2004-05	6	0.13	-	-	6	0.13
		2005-06	6	0.04	-	-	6	0.04
		2006-07	11	0.26	-	-	11	0.26
		2007-08	2	0.10	-	-	2	0.10
		2008-09	13	0.19	-	-	13	0.19
5	Co-operation	2002-03	1	0.15	-	-	1	0.15
		2003-04	20	1.79	-	-	20	1.79
		2004-05	16	2.29	-	-	16	2.29
		2005-06	22	0.44	-	-	22	0.44
		2006-07	4	0.14	-	-	4	0.14
		2008-09	3	0.28	-	-	3	0.28
6	Cultural Affairs	2001-02	12	0.32	-	-	12	0.32
		2003-04	15	3.81	-	-	15	3.81
		2004-05	1	0.01	-	-	1	0.01
		2005-06	2	0.01	-	-	2	0.01
		2006-07	12	2.54	-	-	12	2.54
		2007-08	21	7.04	-	-	21	7.04
		2008-09	25	6.61	-	-	25	6.61
		2009-10	57	33.27	-	-	57	33.27
7	Dairy Development	2002-03	1	0.85	-	-	1	0.85
		2004-05	2	0.60	-	-	2	0.60
		2006-07	3	0.41	-	-	3	0.41
		2007-08	3	2.74	-	-	3	2.74
		2008-09	2	0.27	-	-	2	0.27

1	2	3	4	5	6	7	8	9
8	Education (General)	2001-02	1044	33.47	-	-	1044	33.47
		2002-03	930	29.43	-	-	930	29.43
		2003-04	1745	39.87	-	-	1745	39.87
		2004-05	2814	143.03	-	-	2814	143.03
		2005-06	2312	138.68	-	-	2312	138.68
		2006-07	2203	157.90	-	-	2203	157.90
		2007-08	839	33.86	-	-	839	33.86
		2008-09	557	22.11	-	-	557	22.11
9	Election	2004-05	1	0.12	-	-	1	0.12
10	Excise	2001-02	1	0.01	-	-	1	0.01
		2002-03	5	0.07	-	-	5	0.07
		2003-04	3	0.13	-	-	3	0.13
		2004-05	2	0.06	-	-	2	0.06
		2005-06	5	0.18	-	-	5	0.18
		2006-07	11	0.47	-	-	11	0.47
		2007-08	10	0.27	-	-	10	0.27
		2008-09	1	0.02	-	-	1	0.02
11	Finance (Taxation)	2001-02	1	1.96	-	-	1	1.96
		2002-03	7	6.29	-	-	7	6.29
		2003-04	5	7.89	-	-	5	7.89
		2004-05	10	7.98	-	-	10	7.98
		2005-06	10	4.29	-	-	10	4.29
		2006-07	8	7.79	-	-	8	7.79
		2007-08	5	8.94	-	-	5	8.94
		2008-09	47	18.04	-	-	47	18.04
12	Finance	2003-04	5	4.62	-	-	5	4.62
		2004-05	7	7.84	-	-	7	7.84
		2005-06	12	10.00	-	-	12	10.00
13	Fisheries	2001-02	6	7.05	-	-	6	7.05
		2002-03	4	2.54	-	-	4	2.54
		2003-04	11	2.73	-	-	11	2.73
		2004-05	40	6.31	-	-	40	6.31
		2005-06	20	16.56	-	-	20	16.56
		2006-07	10	8.31	-	-	10	8.31
		2007-08	12	13.39	-	-	12	13.39
		2008-09	8	15.85	-	-	8	15.85
		2009-10	13	11.44	-	-	13	11.44
14	Food & Civil Supplies	2006-07	11	1.63	-	-	11	1.63
		2007-08	2	0.10	-	-	2	0.10
15	Forest	2008-09	4	3.48	-	-	4	3.48
16	General Administration	2001-02	4	0.03	-	-	4	0.03
		2002-03	2	0.01	-	-	2	0.01
		2003-04	9	0.42	-	-	9	0.42
		2004-05	30	3.73	-	-	30	3.73
		2005-06	8	0.38	-	-	8	0.38
		2006-07	13	3.89	-	-	13	3.89
		2007-08	1	0.01	-	-	1	0.01
		2008-09	52	9.13	-	-	52	9.13
17	Governor Secretariat	2005-06	1	0.01	-	-	1	0.01
18	Guwahati Development	2003-04	2	1.10	-	-	2	1.10
		2004-05	4	11.27	-	-	4	11.27
		2005-06	5	10.47	-	-	5	10.47
		2006-07	8	15.08	-	-	8	15.08
		2007-08	26	28.40	-	-	26	28.40
		2008-09	7	11.28	-	-	7	11.28
19	Handloom & Textile	2008-09	6	2.17	-	-	6	2.17

1	2	3	4	5	6	7	8	9
20	Health	2003-04	12	3.12	-	-	12	3.12
		2004-05	4	4.11	-	-	4	4.11
		2005-06	8	3.08	-	-	8	3.08
		2006-07	63	12.81	-	-	63	12.81
		2007-08	68	75.07	-	-	68	75.07
		2008-09	202	159.57	-	-	202	159.57
21	Hill Areas	2001-02	1	0.08	-	-	1	0.08
		2004-05	5	0.77	-	-	5	0.77
		2005-06	1	0.05	-	-	1	0.05
		2007-08	10	3.39	-	-	10	3.39
		2008-09	41	21.24	-	-	41	21.24
22	Home	2005-06	7	1.31	-	-	7	1.31
		2006-07	3	0.13	-	-	3	0.13
		2007-08	2	0.01	-	-	2	0.01
23	Industry	2009-10	5	9.03	-	-	5	9.03
24	Industry & Commerce	2001-02	13	2.60	-	-	13	2.60
		2002-03	91	13.25	-	-	91	13.25
		2003-04	136	28.00	-	-	136	28.00
		2004-05	33	22.95	-	-	33	22.95
		2005-06	18	18.59	-	-	18	18.59
		2006-07	26	3.74	-	-	26	3.74
		2007-08	32	9.56	-	-	32	9.56
		2008-09	17	10.76	-	-	17	10.76
		2009-10	4	0.91	-	-	4	0.91
25	Information & Technology	2007-08	1	7.77	-	-	1	7.77
		2008-09	1	0.48	-	-	1	0.48
26	Judicial	2002-03	1	0.01	-	-	1	0.01
		2003-04	1	0.01	-	-	1	0.01
		2004-05	25	0.10	-	-	25	0.10
		2006-07	1	0.05	-	-	1	0.05
		2007-08	2	0.10	-	-	2	0.10
		2008-09	4	0.16	-	-	4	0.16
27	Labour & Employment	2001-02	1	0.05	-	-	1	0.05
		2002-03	1	0.17	-	-	1	0.17
		2003-04	6	1.02	-	-	6	1.02
		2004-05	6	1.01	-	-	6	1.01
		2005-06	4	0.68	-	-	4	0.68
		2006-07	4	10.37	-	-	4	10.37
		2007-08	16	2.25	-	-	16	2.25
		2008-09	6	2.12	-	-	6	2.12
		2009-10	1	40.00	-	-	1	40.00
28	Mines, Minerals & Power	2001-02	1	4.54	-	-	1	4.54
		2003-04	5	146.16	-	-	5	146.16
		2004-05	2	0.43	-	-	2	0.43
		2005-06	2	14.31	-	-	2	14.31
		2006-07	4	86.56	-	-	4	86.56
		2007-08	2	0.76	-	-	2	0.76
29	Minority Development	2003-04	2	0.10	-	-	2	0.10
		2004-05	2	0.18	-	-	2	0.18
		2008-09	3	1.56	-	-	3	1.56
		2009-10	5	7.21	-	-	5	7.21
30	Municipal Administration	2004-05	9	23.91	-	-	9	23.91
		2005-06	10	26.03	-	-	10	26.03
		2006-07	6	3.83	-	-	6	3.83
		2007-08	6	33.21	-	-	6	33.21
		2008-09	3	4.33	-	-	3	4.33
31	Panchayat & Rural Development	2001-02	20	2.81	-	-	20	2.81
		2002-03	1	0.10	-	-	1	0.10
		2003-04	23	64.95	-	-	23	64.95
		2004-05	31	129.26	-	-	31	129.26
		2005-06	13	84.03	-	-	13	84.03
		2006-07	11	156.66	-	-	11	156.66
		2007-08	15	167.34	-	-	15	167.34
2008-09	12	110.81	-	-	12	110.81		

1	2	3	4	5	6	7	8	9
32	Planning & Development	2005-06	6	15.02	-	-	6	15.02
		2006-07	8	11.61	-	-	8	11.61
		2007-08	5	60.47	-	-	5	60.47
		2008-09	6	38.30	-	-	6	38.30
		2009-10	1	0.35	-	-	1	0.35
33	Political	2004-05	1	0.03	-	-	1	0.03
		2008-09	7	4.05	-	-	7	4.05
34	Public Health Engineering	2005-06	1	9.22	-	-	1	9.22
		2007-08	4	0.01	-	-	4	0.01
35	Public Works	2001-02	1	20.00	-	-	1	20.00
		2002-03	1	30.00	-	-	1	30.00
		2003-04	6	23.85	-	-	6	23.85
		2004-05	2	11.74	-	-	2	11.74
		2006-07	2	0.25	-	-	2	0.25
		2007-08	1	6.16	-	-	1	6.16
		2008-09	1	0.11	-	-	1	0.11
36	Revenue & Disaster Management	2003-04	9	0.77	-	-	9	0.77
		2004-05	38	8.16	-	-	38	8.16
		2005-06	19	4.23	-	-	19	4.23
		2006-07	77	11.26	-	-	77	11.26
		2007-08	10	0.53	-	-	10	0.53
37	Revenue	2001-02	1	0.07	-	-	1	0.07
		2002-03	9	1.47	-	-	9	1.47
		2003-04	19	5.80	-	-	19	5.80
		2004-05	9	3.88	-	-	9	3.88
		2005-06	1	0.10	-	-	1	0.10
		2006-07	1	0.08	-	-	1	0.08
		2008-09	1	0.01	-	-	1	0.01
		2009-10	1	0.01	-	-	1	0.01
38	Revenue (Registration)	2006-07	3	0.01	-	-	3	0.01
39	Rural Development	2001-02	18	97.67	-	-	18	97.67
		2002-03	10	56.24	-	-	10	56.24
		2003-04	15	94.94	-	-	15	94.94
		2004-05	16	121.61	-	-	16	121.61
		2005-06	10	176.02	-	-	10	176.02
		2006-07	4	50.08	-	-	4	50.08
		2007-08	8	182.66	-	-	8	182.66
		2008-09	8	148.49	-	-	8	148.49
		2009-10	18	460.48	-	-	18	460.48
40	Sainik Welfare	2003-04	2	0.04	-	-	2	0.04
41	Science, Technology, Environment	2001-02	10	1.11	-	-	10	1.11
		2002-03	4	0.19	-	-	4	0.19
		2003-04	15	0.99	-	-	15	0.99
		2004-05	16	2.98	-	-	16	2.98
		2005-06	5	0.65	-	-	5	0.65
		2007-08	10	4.93	-	-	10	4.93
		2008-09	23	12.72	-	-	23	12.72
2009-10	32	12.19	-	-	32	12.19		
42	Secretariat Administration	2003-04	11	11.53	-	-	11	11.53
		2004-05	14	55.62	-	-	14	55.62
		2005-06	13	92.22	-	-	13	92.22
		2006-07	18	54.10	-	-	18	54.10
		2007-08	4	0.02	-	-	4	0.02
		2008-09	62	118.80	-	-	62	118.80
43	Sericulture	2001-02	26	1.76	-	-	26	1.76
		2002-03	17	0.43	-	-	17	0.43
		2003-04	114	0.80	-	-	114	0.80
		2004-05	39	1.33	-	-	39	1.33
		2005-06	14	7.57	-	-	14	7.57
		2006-07	18	0.14	-	-	18	0.14
		2007-08	57	30.89	-	-	57	30.89
2008-09	37	51.01	-	-	37	51.01		

1	2	3	4	5	6	7	8	9
44	Social Welfare	2001-02	43	4.78	-	-	43	4.78
		2002-03	6	0.38	-	-	6	0.38
		2003-04	33	8.71	-	-	33	8.71
		2004-05	51	18.59	-	-	51	18.59
		2005-06	26	4.18	-	-	26	4.18
		2006-07	41	19.31	-	-	41	19.31
		2007-08	142	114.58	-	-	142	114.58
		2008-09	98	110.37	-	-	98	110.37
		2009-10	8	199.99	-	-	8	199.99
45	Sports & Youth Welfare	2001-02	23	0.77	-	-	23	0.77
		2002-03	8	0.11	-	-	8	0.11
		2003-04	27	0.98	-	-	27	0.98
		2004-05	34	36.63	-	-	34	36.63
		2005-06	33	26.81	-	-	33	26.81
		2006-07	63	92.02	-	-	63	92.02
		2007-08	28	24.26	-	-	28	24.26
		2008-09	12	2.79	-	-	12	2.79
46	Tourism	2001-02	34	4.03	-	-	34	4.03
		2002-03	4	0.51	-	-	4	0.51
		2003-04	12	0.69	-	-	12	0.69
		2004-05	1	0.06	-	-	1	0.06
		2005-06	15	2.09	-	-	15	2.09
		2006-07	13	3.00	-	-	13	3.00
		2007-08	3	0.26	-	-	3	0.26
		2008-09	11	10.81	-	-	11	10.81
		2009-10	18	15.62	-	-	18	15.62
47	Town & Country Planning	2001-02	6	4.03	-	-	6	4.03
		2002-03	1	0.20	-	-	1	0.20
		2003-04	12	7.94	-	-	12	7.94
		2004-05	8	2.98	-	-	8	2.98
		2005-06	20	14.63	-	-	20	14.63
		2006-07	5	5.13	-	-	5	5.13
		2007-08	15	20.79	-	-	15	20.79
		2008-09	29	30.14	-	-	29	30.14
48	Transport	2001-02	3	30.00	-	-	3	30.00
		2002-03	2	1.66	-	-	2	1.66
		2003-04	10	5.43	-	-	10	5.43
		2004-05	9	12.30	-	-	9	12.30
		2005-06	2	2.33	-	-	2	2.33
		2006-07	7	8.66	-	-	7	8.66
		2007-08	2	2.18	-	-	2	2.18
49	Welfare of Plain Tribes & Other Backward Classes	2001-02	119	33.13	-	-	119	33.13
		2002-03	23	12.90	-	-	23	12.90
		2003-04	33	23.93	-	-	33	23.93
		2004-05	63	49.18	-	-	63	49.18
		2005-06	23	76.62	-	-	23	76.62
		2006-07	35	105.61	-	-	35	105.61
		2007-08	90	192.51	-	-	90	192.51
		2008-09	73	262.27	-	-	73	262.27
		2009-10	71	282.21	-	-	71	282.21
Total			17025	7015.11	-	-	17025	7015.11

Appendix-3.2
(Reference to Paragraph 3.2; Page 76)

Statement showing names of bodies and authorities, the accounts of which had not been received

SI No.	Name of the body/authority	Year for which accounts had not been received
1	2	3
Department: Agriculture		
1	Chief Executive Officer, Assam State Agricultural marketing Board, Guwahati-7	2005-06 to 2009-10
2	Director, Assam State Seed Certification Agency, Ulubari, Guwahati-7	2004-05 to 2009-10
Department: Cultural Affairs		
3	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2009-10
4	Director, Anandaram Barua Institute of Language, Art & Culture, Rajaduar, North Guwahati-30	2009-10
Department: Education (Elementary/Primary)		
5	Executive Director, Assam Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19	2009-10
6	MD, Assam Sarba Siksha Mission (ASSAM) (H.Q), Guwahati	2009-10
7	DMC, SSA, Barpeta	2009-10
8	DMC, SSA, Bongaigaon	2009-10
9	DMC, SSA, Cachar	2009-10
10	DMC, SSA, Darrang	2009-10
11	DMC, SSA, Dhemaji	2009-10
12	DMC, SSA, Dhubri	2009-10
13	DMC, SSA, Dibrugarh	2009-10
14	DMC, SSA, Goalpara	2009-10
15	DMC, SSA, Golaghat	2009-10
16	DMC, SSA, Hailakandi	2009-10
17	DMC, SSA, Jorhat	2009-10
18	DMC, SSA, Kamrup	2009-10
19	DMC, SSA, Karbi Anglong	2009-10
20	DMC, SSA, Karimganj	2009-10
21	DMC, SSA, Kokrajhar	2009-10
22	DMC, SSA, Lakhimpur	2009-10
23	DMC, SSA, Morigaon	2009-10
24	DMC, SSA, Nagaon	2009-10
25	DMC, SSA, Nalbari	2008-09 to 2009-10
26	DMC, SSA, Haflong	2001-02 to 2009-10
27	DMC, SSA, Sivsagar	2009-10
28	DMC, SSA, Sonitpur	2009-10
29	DMC, SSA, Tinsukia	2009-10
Department: Education (Higher)		
30	Registrar, Dibrugarh University, Dibrugarh	2008-09 to 2009-10
31	Registrar, Gauhati University, Guwahati-14	2006-07 to 2009-10
Department: Handloom & Textiles		
32	Managing Director, ARTFED, Guwahati-1	2006-07 to 2009-10
33	President, Dr. Ambekdar Mission, Dhopatari, Changsari, Dist-Kamrup	2007-08 to 2009-10

1	2	3
Department: Health & Family Welfare		
34	Director, Dr. B. Barua Cancer Institute, Gopinath Nagar, Guwahati-16	2006-07 to 2009-10
Department: Panchayat and Rural Development		
35	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati—22	2009-10
36	Project Director, DRDA, Bongaigaon	2007-08 to 2009-10
37	Project Director, DRDA, Barpeta	2008-09 to 2009-10
38	Project Director, DRDA, Silchar	2008-09
39	Project Director, DRDA, Dibrugarh	2008-09 to 2009-10
40	Project Director, DRDA, Dhubri	2008-09 to 2009-10
41	Project Director, DRDA, Dhemaji	2008-09 to 2009-10
42	Project Director, DRDA, Goalpara	2009-10
43	Project Director, DRDA, Golaghat	2009-10
44	Project Director, DRDA, Hailakandi	2007-08 to 2009-10
45	Project Director, DRDA, N. C Hills	2005-06 to 2009-10
46	Project Director, DRDA, Jorhat	2008-09 to 2009-10
47	Project Director, DRDA, Kokrajhar	2007-08 to 2009-10
48	Project Director, DRDA, Karimganj	2007-08 to 2009-10
49	Project Director, DRDA, Karbi Anglong, Diphu	2008-09 to 2009-10
50	Project Director, DRDA, Mangaldoi	2008-09 to 2009-10
51	Project Director, DRDA, Morigaon	2008-09 to 2009-10
52	Project Director, DRDA, Nalbari	2007-08 to 2009-10
53	Project Director, DRDA, Nagaon	2008-09 to 2009-10
54	Project Director, DRDA, North Lakhimpur	2008-09
55	Project Director, DRDA, Sivsagar	2006-07 to 2009-10
56	Project Director, DRDA, Sonitpur, Tezpur	2007-08 to 2009-10
57	Project Director, DRDA, Tinsukia	2009-10
58	Project Director, DRDA, Kamrup	2007-08 to 2009-10
59	Project Director, DRDA, Baska, Masalpur	2008-09 to 2009-10
60	Project Director, DRDA, Chirang, Kajolgaon	2008-09 to 2009-10
61	Project Director, DRDA, Metro, Hedayatpur, Guwahati-3	2008-09 to 2009-10
62	Project Director, DRDA, Udalguri	2008-09 to 2009-10
Department: Science & Technology		
63	Director, Centre of Plasma Physics, Sonapur, Guwahati	2009-10
64	Director, Assam Science, Technology & Environment Council, Guwahati-5	2008-09 to 2009-10
Department: Social Welfare		
65	Chairperson, Assam State Social Welfare Board, Guwahati	2007-08 to 2009-10
Department: Town & Country Planning		
66	Commissioner, Assam State Housing Board, Guwahati-5	2003-04 to 2009-10
Department: Welfare of Plain Tribes and Backward Classes		
67	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2006-07 to 2009-10

Appendix-3.3
(Reference to Paragraph 3.3; Page 77)

Statement showing performance of the autonomous bodies

Sl No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of delay as of August
1	Guwahati Metropolitan Development Authority, Guwahati	Up to 2011-12	2003-04	2003-04	1996-97 July 2009	2003-04 December 2005	One year six months
						2004-05 to 2009-10	Not furnished
2	Assam Agricultural University, Jorhat	Up to 2011-12	2008-09	2007-08	2007-08 February 2010	2008-09 May 2010	Eleven months
						2009-10	Not furnished
3	Assam Khadi and Village Industries Board, Guwahati	Up to 2010-11	1998-99	1998-99	Not furnished	1998-99 July 2005	Six years One month
						1999-2000 to 2009-10	Not furnished
4	Assam Agricultural Competitiveness Project, Guwahati	Up to 2007-08	2006-07 2007-08	2005-06	2004-05 July 2008	2006-07 March 2010	Two years Nine months
						2007-08 March 2010	One year Nine months
						2008-09 & 2009-10	Not furnished
5	Assam Human Rights Commission, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2006-07	2006-07	2006-07 January 2009	2006-07 October 2010	Two years Four months
						2007-08 to 2009-10	Not furnished
6	Assam State Legal Services Authority, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2008-09	2008-09	2007-08 March 2010	2008-09 November 2009	Five months
						2009-10	Not furnished
Sixth Schedule Area							
7	North Cachar Hills Autonomous Council	Sixth Schedule to the Constitution of India	2006-07	2005-06	2001-02 November 2005	*	-
8	Karbi Anglong Autonomous Council	Sixth Schedule to the Constitution of India	2006-07	2004-05	1998-99 March 2003	*	-
9	Bodoland Territorial Council	Sixth Schedule to the Constitution of India	Accounts not furnished since 2003-04	Accounts not furnished since 2003-04	--	*	-

* Due date of submission of Annual Accounts is not specified in the Sixth Schedule to the Constitution of India

Appendix-3.4
(Reference to Paragraph 3.4; Page 78)

**Department-wise/duration-wise breakup of the cases of misappropriation, defalcation, etc,
(Cases where final action was pending at the end of 31 March 2010)**

(Amount ₹ in lakh)

Sl. No.	Name of the Department/Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture	21	88.04	-	-	-	-	-	-	-	-	-	-	21	88.04
2	Animal Husbandry and veterinary	4	218.77	-	-	-	-	-	-	-	-	-	-	4	218.77
3	Co-operation	5	1664.97	5	1463.75	-	-	-	-	-	-	-	-	10	3128.72
4	Cultural Affairs	3	64.85	-	-	-	-	-	-	-	-	-	-	3	64.85
5	Education	13	583.90	4	21.44	-	-	-	-	-	-	-	-	17	605.34
6	Employment & Craftsman	2	2.26	-	-	-	-	-	-	-	-	-	-	2	2.26
7	Fisheries	6	59.84	-	-	-	-	-	-	-	-	-	-	6	59.84
8	Food and Civil Supplies	7	74.83	-	-	-	-	-	-	-	-	-	-	7	74.83
9	Forest	4	68.82	-	-	-	-	-	-	-	-	-	-	4	68.82
10	G.A.D./D.C.	6	740.60	1	31.63	-	-	-	-	-	-	-	-	7	772.23
11	G.A.D./S.D.O.(c)	3	6.17	-	-	-	-	-	-	-	-	-	-	3	6.17
12	Handloom, Textiles and Sericulture	16	124.08	2	0.26	-	-	-	-	-	-	-	-	18	124.34
13	Health & Family Welfare	11	173.73	2	2.80	-	-	-	-	-	-	-	-	13	176.53
14	Home	7	149.55	-	-	-	-	-	-	-	-	-	-	7	149.55
15	Industries and Commerce	9	615.00	-	-	-	-	-	-	-	-	-	-	9	615.00
16	Industrial Training Institute	1	0.15	-	-	-	-	-	-	-	-	-	-	1	0.15
17	Information & Public Relation	2	37.20	-	-	-	-	-	-	-	-	-	-	2	37.20
18	Information Technology	3	135.00	-	-	-	-	-	-	-	-	-	-	3	135.00
19	Inland Water Transport	1	0.035	-	-	-	-	-	-	-	-	-	-	1	0.035
20	Irrigation	18	86.16	8	102.72	7	9.69	-	-	-	-	-	-	33	198.57
21	Jail	1	0.76	2	257.57	-	-	-	-	-	-	-	-	3	258.33

Audit Report (State Finances) for the year ended 31 March 2010

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
22	Labour	4	6.69	-	-	-	-	-	-	-	-	-	-	4	6.69
23	Legal Metrology	3	3.58	-	-	-	-	-	-	-	-	-	-	3	3.58
24	Land Records & Survey	4	835.41	-	-	-	-	-	-	-	-	-	-	4	835.41
25	Municipal Administration	1	24.98	-	-	-	-	-	-	-	-	-	-	1	24.98
26	Panchayat & Rural Development	2	1330.54	-	-	-	-	-	-	-	-	-	-	2	1330.54
27	Pension	1	0.50	-	-	-	-	-	-	-	-	-	-	1	0.50
28	P.H.E.	8	95.76	6	111.77	6	26.47	-	-	-	-	-	-	20	234.00
29	Power	54	3649.00	2	119.00	-	-	-	-	-	-	-	-	56	9768.00
30	P.W.D. (Building)	8	124.21	10	94.66	-	-	-	-	-	-	-	-	18	218.87
31	P.W.D. (Roads)	9	116.09	28	310.09	2	92.93	-	-	-	-	-	-	39	519.11
32	Social Welfare	6	2.30	1	0.03	-	-	-	-	-	-	-	-	7	2.33
33	Soil Conservation	3	37.96	-	-	-	-	-	-	-	-	-	-	3	37.96
34	Transport & Communication	20	603.00	-	-	-	-	-	-	-	-	-	-	20	603.00
35	Water Resources	10	119.19	-	-	-	-	-	-	-	-	-	-	10	119.19
36	Welfare of Plain Tribe and Backward Classes	4	351.00	-	-	-	-	-	-	-	-	-	-	4	351.00
Total		280	12194.93	71	2515.72	15	129.09	-	-	-	-	-	-	366	20839.735

N: Number

A: Amount

Appendix-3.5
(Reference to Paragraph 3.4; Page 78)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of the Department/ Directorate	Theft Cases		Misappropriation/ Loss of Government material		Total	
	No. of cases	Amount (₹ In lakh)	No. of cases	Amount (₹ In lakh)	No. of cases	Amount (₹ In lakh)
Agriculture	1	5.13	20	82.91	21	88.04
Animal Husbandry and veterinary	1	5.39	3	213.38	4	218.77
Co-operation	-	-	10	3128.72	10	3128.72
Cultural Affairs	-	-	3	64.85	3	64.85
Education	-	-	17	605.34	17	605.34
Employment & Craftsman	2	2.26	-	-	2.	2.26
Fisheries	-	-	6	59.84	6	59.84
Food and Civil Supplies	-	-	7	74.83	7	74.83
Forest	1	50.00	3	18.82	4	68.82
G.A.D./ D.C.	-	-	7	772.23	7	772.23
G.A.D./S.D.O.(C)	-	-	3	6.17	3	6.17
Handloom, Textiles and Sericulture	2	9.10	16	115.24	18	124.34
Health & Family Welfare	4	3.16	9	172.92	13	176.08
Home	1	0.15	6	149.40	7	149.55
Industries and Commerce	-	-	9	615.00	9	615.00
Industrial Training Institute	-	-	1	0.15	1	0.15
Information & Public Relation	-	-	2	37.20	2	37.20
Information Technology	-	-	3	135.00	3	135.00
Inland Water Transport	-	-	1	0.35	1	0.35
Irrigation	21	49.27	12	149.30	33	198.57
Jail	-	-	3	258.33	3	258.33
Labour	-	-	4	6.69	4	6.69
Legal Metrology	-	-	3	3.58	3	3.58
Land Records & Survey	1	0.28	3	835.13	4	835.41
Municipal Administration	-	-	1	24.98	1	24.98
Panchayat & Rural Development	-	-	2	1330.54	2	1330.54
Pension	-	-	1	0.50	1	0.50
P.H.E.	11	42.58	9	191.42	20	234.00
Power	4	154.29	52	9613.71	56	9768.00
P.W.D. (Building)	2	18.51	16	200.36	18	218.87
P.W.D. (Roads)	6	32.16	33	486.95	39	519.11
Social Welfare	2	1.90	5	0.43	7	2.33
Soil Conservation	-	-	3	37.96	3	37.96
Transport & Communication	-	-	20	603.00	20	603.00
Water Resources	2	6.20	8	112.99	10	119.19
Welfare of Plain Tribe and Backward Classes	-	-	4	351.00	4	351.00
Total	61	380.83	305	20459.22	366	20839.60