

Appendix-1.1

Part-A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund 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

Statement	Layout
Statement No. 1	Presents the summary of transaction of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives financial results of Irrigation Works for the current year.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc., raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No. 9	Shows the revenue and expenditure under different heads for the current year as a percentage of total revenue/total expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides detailed account of revenue expenditure by minor heads under non-plan, State plan and centrally sponsored schemes separately and capital expenditure major head wise.
Statement No. 13	Depicts the detailed statement of capital expenditure incurred during and to the end of the current year.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc., up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed statement of receipts, disbursements and balances under heads of accounts relating to Debt, Deposit, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed statement of debt and other interest bearing obligations of the Government.
Statement No. 18	Provides the detailed statement of loans and advances made by the Government of Assam, the amount of loans repaid during the year, the balances at the end of the year and amount of interest received during the year.
Statement No. 19	Gives the details of earmarked balances.

Appendix-1.2

Methodology Adopted for the Assessment of Fiscal Position

Part-A

The trends in the major fiscal aggregates of receipts and expenditure as emerging from the Statements of Finance Accounts were analyzed wherever necessary over the period 2004-09 and observations have been made on their behaviour. In its Restructuring Plan of State finances, the TFC recommended the norms/ceiling for some fiscal aggregates and also made normative projections for others. In addition, TFC also recommended that all States enact the Fiscal Responsibility Acts and draw their fiscal correction path accordingly for the five-year period (2005-10) so that the fiscal position of State could be improved as committed in their respective FR Acts/Rules covering medium to long term. 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, 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 1999-2000 as base as published by the Director of Economics and Statistics of the State Government in Economic Survey 2008-09 have been used in estimating these percentages and buoyancy ratios.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	52920	57817	63769	70440	77506
Growth rate of GSDP	22.13	9.25	10.29	10.46	10.03

Source: Economic Survey, Assam 2008-09.

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.

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

Where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

Where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$\text{PCDE} = \text{DE/P} \dots\dots\dots(4)$$

Where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$\text{PDE} = (y * x * \text{GSDP})/\text{P} \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
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

The Assam Fiscal Responsibility and Budget Management (AFRBM) Act, 2005

The State Government enacted the Assam Fiscal Responsibility and Budget Management (AFRBM) Act in May 2005 and amended it in September 2005 and August 2007 to ensure fiscal stability, sustainability, improve efficiency and transparency in management of public finances, enhance the availability of resources and remove the impediments to effective conduct of fiscal policy and prudent debt management for improving the social and physical infrastructure and human development in the State. The Act prescribed the following fiscal targets for the State Government:

- Eliminate revenue deficit within four financial years beginning on the 1st day of April, 2005 and ending on the 31st day of March, 2009;
- Reduce fiscal deficit to three *per cent* of the estimated Gross State Domestic Product (GSDP) within a period of four financial years beginning on the 1st day of April, 2005 and ending on the 31st day of March, 2009;
- Restrict the total debt stock of the State Government including the Government guarantees to 45 *per cent* of the GSDP of the previous year at current prices within a period of five years beginning on the 1st day of April, 2005.
- Government Guarantees to be restricted at any point of time to fifty *per cent* of the State's own tax and non-tax revenue of the second preceding year, as reflected in the books of accounts as maintained by the Accountant General.

Appendix-1.2
Outcome Indicators of the States' Own Fiscal Correction Path
Part-B

(Rupees 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 (Rs. 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-Paragraphs-1.3 and 1.7.2; Pages-6 and 24)

Time Series Data on State Government Finances

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-2008	2008-09
Part A. Receipts					
1. Revenue Receipts	9937 (57)	12045 (68)	13667 (69)	15325 (68)	18077 (63)
(i) Tax Revenue	2713 (27)	3232 (27)	3483 (25)	3359 (22)	4150 (23)
Taxes on Agricultural Income	5	7	3	3	18
Taxes on Sales, Trade etc.	2099 (77)	2568 (80)	2783 (80)	2691 (80)	3111 (75)
Taxes and duties on Electricity	62 (2)	13	16	5	22 (1)
State Excise	144 (6)	160 (5)	175 (5)	189 (6)	199 (5)
Taxes on vehicles	135 (5)	156 (5)	151 (4)	139 (4)	145 (3)
Stamps and Registration fees	72 (3)	86 (3)	97 (3)	110 (3)	111 (3)
Land Revenue	58 (2)	75 (2)	74 (2)	80 (2)	113 (3)
Other Taxes	138 (5)	167 (5)	184 (5)	142 (4)	431 (10)
(ii) Non Tax Revenue	1070 (11)	1459 (12)	1859 (14)	2135 (14)	2272 (12)
(iii) State's share in Union taxes and duties	2584 (26)	3057 (25)	3899 (29)	4918 (32)	5190 (29)
(iv) Grants in aid from Government of India	3570 (36)	4297 (36)	4426 (32)	4913 (32)	6465 (36)
2. Miscellaneous Capital Receipts	-	--	--	--	--
3. Recovery of Loans and Advances	1389 (8)	38	35	40	35
4. Total revenue and Non debt capital receipts (1+2+3)	11326	12083	13702	15365	18112
5. Public Debt Receipts	3211 (18)	1379 (8)	1116 (6)	1138 (5)	2878 (10)
Internal Debt (excluding Ways and Means Advance and Overdraft)	1824	5614	1103	1199	2833
Net transactions under Ways and Means Advance and Overdraft	90	(-) 317	--	--	--
Loans and Advances from Government of India*	1297	(-) 3918	13	(-) 61	45
6. Total receipts in the Consolidated Fund (4+5)	14537	13462	14818	16503	20990
7. Contingency Fund Receipts	--	--	-	--	--
8. Public Account Receipts	2988 (17)	4146 (24)	4846 (25)	6093 (27)	7794 (27)
9. Total receipts of the State (6+7+8)	17525	17608	19664	22596	28784
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	10229 (58)	10536 (64)	11456(64)	12744 (60)	14243 (58)
<i>Plan</i>	2021 (20)	2129 (20)	1662 (15)	2067 (16)	3110 (22)
<i>Non Plan</i>	8208 (80)	8407 (80)	9794 (85)	10677 (84)	11133 (78)
General Services (including interest payments)	3689	4201	4302	4924	5366
Social Services	4262	3987	4477	4957	5844
Economic Services	2265	2337	2669	2854	2886
Grants-in-aid and contributions	13	11	8	9	147
11. Capital Expenditure	2181 (12)	1085 (7)	1453(8)	1688 (8)	2373 (10)
<i>Plan</i>	776 (36)	1013 (93)	1403 (97)	1471 (87)	2286 (96)
<i>Non Plan</i>	1405 (64)	72 (7)	50 (3)	217 (13)	87 (4)
General Services	23	10	23	43	36
Social Services	48	45	155	266	497
Economic Services	2110	1030	1275	1379	1840
12. Disbursement of Loans and Advances	974 (5)	106 (1)	81	143	89
13. Total (10+11+12)	13384	11727	12990	14575	16705

Appendix-1.3 (Continued)

	2004-05	2005-06	2006-07	2007-2008	2008-09
14. Repayment of Public Debt	1361 (8)	360 (2)	495 (3)	575 (3)	781
Internal Debt (excluding Ways and Means Advances and Overdraft)	234	249	382	569	667
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India*	1127	111	113	6	114
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	14745	12087	13485	15150	17486
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	3003 (17)	4259 (26)	4502 (25)	6190 (29)	7214
19. Total disbursement by the state (16+17+18)	17748	16346	17987	21340	24700
Part C. Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(-) 292	(+) 1509	(+) 2211	(+) 2581	(+) 3834
21. Fiscal Deficit (-) /Surplus (+) (4-13)	(-) 2058	(+) 356	(+) 712	(+) 790	(+) 1407
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 654	(+) 1866	(+) 2228	(+) 2302	(+) 3000
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1404	1510	1516	1512	1593
24. Financial Assistance to local bodies etc.	2194	1250	1273	1199	1142
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	4289 (81)	1653 (32)	-	-	--
Overdraft availed (days)	1783 (129)	228 (30)	-	-	--
26. Interest on Ways and Means Advances/overdraft	14	4	-	-	--
27. Gross State Domestic Product (GSDP)†	52920	57817	63769 (P)	70440 (Q)	77506 (Adv)
28. Outstanding fiscal liabilities (year end) including interest	19259	20592	22114	23383	26827
29. Outstanding guarantees (year end)	711	1273	904	951	796
30. Maximum amount guaranteed (year end)	1034	1727	1563	1189	1092
31. Number of incomplete projects	434	405	340	391	105
32. Capital blocked in incomplete projects	219	183	224	375	405
Part E. Fiscal Health Indicators					
I. Resource Mobilisation					
Own tax Revenue/GSDP	5.13	5.59	5.46	4.77	5.35
Own Non-Tax Revenue/GSDP	2.02	2.52	2.92	3.03	4.01
Central Transfers/GSDP	11.63	12.72	13.05	13.96	15.04
II. Expenditure Management					
Total Expenditure/GSDP	25.29	20.28	20.37	20.69	21.55
Total Expenditure/Revenue Receipts	134.69	97.36	95.05	95.11	92.41
Revenue Expenditure/Total Expenditure	76.43	89.84	88.19	87.44	85.21

Appendix-1.3 (Continued)

Expenditure on Social Services/Total Expenditure	32.20	34.38	35.66	35.84	37.96
Expenditure on Economic Services/Total Expenditure	32.69	28.71	30.36	29.04	28.28
Capital Expenditure/Total Expenditure	16.30	9.25	11.19	11.58	14.21
Capital Expenditure on Social and Economic Services/Total Expenditure	16.12	9.17	11.00	11.29	13.99
III. Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	(-) 0.55	(+) 2.61	(+) 3.47	(+) 3.66	(+) 4.95
Fiscal Deficit (surplus)/GSDP	(-) 3.89	(+) 0.62	(+) 1.12	(+) 1.12	(+) 1.82
Primary Deficit (surplus)/GSDP	(-) 1.24	(+) 3.23	(+) 3.49	(+) 3.27	(+) 3.87
Revenue Deficit/Fiscal Deficit	14.19	*	*	*	*
Primary Revenue Balance/GSDP	(+) 4.73	(+) 5.29	(+) 5.90	(+) 5.87	(+) 7.05
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	33.74	33.00	32.30	31.05	32.56
Fiscal Liabilities/RR	179.70	158.42	149.87	142.71	139.59
Primary Deficit <i>vis-à-vis</i> quantum spread	(-) 99.85	**	**	**	**
Debt Redemption (Principal + Interest)/Total Debt Receipts	90.24	105.12	103.14	102.82	76.99
V. Other Fiscal Health Indicators					
Return on Investment	0.48	0.79	0.93	1.21	0.94
Balance from Current Revenue (Rs. in crore)	(-) 1383	(+) 433	(+) 332	(+) 851	(+) 1308
Financial Assets/Liabilities	0.80	0.89	1.01	1.12	1.26

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 2005-06 to 2007-08 hitherto shown have been modified in accordance with the figures furnished by the State Government in 'Economic Survey 2008-09 and figures for 2008-09 are Advance Estimates figures as furnished by the Director of Economics and Statistics.

Appendix-1.4
(Reference-Paragraph-.1.1; Page-1)
Abstract of Receipts and Disbursements for the year 2008-2009
Part-A

(Rupees in crore)

Receipts				Disbursements					
2007-08		2008-09	2007-08		Non-Plan	Plan	Total	2008-09	
Section-A: Revenue									
15324.92	I-Revenue receipts	18077.04	18077.04	12744.16	I- Revenue expenditure	11132.67	3110.66	14243.33	14243.33
3359.50 (a)	Tax revenue	4150.21 (a)		4924.42	General services	5149.36	216.46	5365.82	
2134.59	Non-tax revenue	2271.90		4956.75	Social Services	4348.32	1496.04	5844.36	
4918.21 (b)	State's share of Union Taxes	5189.89 (b)		3047.05	Education, Sports, Art and Culture	3104.10	274.61	3378.71	
885.66	Non-Plan Grants	720.93		653.26	Health and Family Welfare	663.44	246.26	909.70	
2978.36	Grants for State Plan Schemes	4190.73		311.14	Water Supply, Sanitation, Housing and Urban Development	206.92	244.92	451.84	
192.34	Grants for Special Plan Schemes	205.45		19.26	Information and Broadcasting	17.47	2.65	20.12	
856.26	Grants for Central and Centrally Sponsored Plan Schemes	1347.93		259.12	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	19.55	317.95	337.50	
				34.07	Labour and labour Welfare	39.42	4.79	44.21	
				619.95	Social Welfare and Nutrition	281.92	404.86	686.78	
				12.90	Others	15.50	--	15.50	
				2854.05	Economic Services	1487.48	1398.16	2885.64	
				672.32	Agriculture and Allied Activities	489.58	407.38	896.96	
				785.76	Rural Development	90.35	582.85	673.20	
				53.22	Special Areas Programmes	3.39	102.57	105.96	
				292.05	Irrigation and Flood Control	310.65	0.12	310.77	
				30.82	Energy	--	0.08	0.08	
				177.92	Industry and Minerals	112.26	72.77	185.03	
				503.72	Transport	429.21	18.87	448.08	
				5.68	Science Technology and Environmt.	0.48	18.46	18.94	
				332.56	General Economic Services	51.56	195.06	246.62	
				8.94	Grants-in-aid and Contributions	147.51	-	147.51	
	II-Revenue deficit carried over to Section-B		--	2580.76	II-Revenue surplus carried over to Section-B				3833.71

(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-1.4
Section-B**

Receipts				Disbursements					
2007-08		2008-09	2007-08		Non-Plan	Plan	Total	2008-09	
Section-B									
2702.69	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		3959.08	--	III-Opening Overdraft from RBI			--	
--	IV Miscellaneous Capital receipts		--	1688.11	IV-Capital Outlay	86.86	2286.15	2373.01	
			43.28		General services	10.43	26.04	36.47	
			265.61		Social Services	21.92	475.07	496.99	
			1.18		Education, Sports, Art and Culture	--	1.46	1.46	
			3.86		Health and Family Welfare	0.60	1.82	2.42	
			259.95		Water Supply, Sanitation, Housing and Urban Development	21.32	470.89	492.21	
			0.62		Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	--	0.89	0.89	
			--		Others	--	0.01	0.01	
			1379.22		Economic Services	54.51	1785.04	1839.55	
			1.43		Agriculture and Allied Activities	--	3.82	3.82	
			227.62		Special Areas Programmes	--	307.65	307.65	
			196.23		Irrigation and Flood control	--	519.57	519.57	
			419.31		Energy	--	404.40	404.40	
			17.60		Industry and Minerals	0.30	15.85	16.15	
			516.62		Transport	54.21	531.14	585.35	
			0.41		General Economic Services	--	2.61	2.61	
40.33	V-Recoveries of Loans and Advances		34.82	142.89	V-Loans and Advances disbursements			88.74	
5.85	From Power Projects	2.98		102.36	For Power Projects			58.17	
34.31	From Government Servants	31.67		2.87	To Government Servants			3.45	
0.17	From Others	0.17		37.66	To Others			27.12	
2580.76	VI-Revenue surplus brought down		3833.71		VI-Revenue deficit brought down			--	

Appendix-1.4

Receipts			Disbursements						
2007-08			2008-09	2007-08					2008-09
1138.30	VII-Public debt receipts		2877.51	575.14	VII-Repayment of Public Debt	NP	P	Total	780.80
1199.08	Internal debt other than ways and means Advances and overdraft	2832.51		569.06	Internal debt other than Ways and Means Advances and Overdraft			666.92	
-	Net transaction under Ways and Means Advances including Overdraft	--	--	--	Net transaction under Ways and Means Advances including Overdraft	--	--	--	
(-) 60.78	Loans and Advances from Central Government	45.00		6.08	Repayment of Loans and Advances to Central Government			113.88	
-	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			--	-
6093.34	XI-Public Account receipts		7793.70	6190.20	XI-Public Account disbursements				7214.43
608.29	Small Savings and Provident fund	627.88		290.34	Small Savings and Provident Funds			237.66	
505.47	Reserve funds	317.40		344.08	Reserve Funds			427.37	
(-) 2.49	Suspense and Miscellaneous	87.26		45.79	Suspense and Miscellaneous			(-) 82.16	
2242.87	Remittance	2908.89		2209.09	Remittances			2809.77	
2739.20	Deposits and Advances	3852.27		3300.90	Deposits and Advances			3821.79	
-	XII-Closing overdraft from Reserve Bank of India		--	3959.08	XII-Closing cash balance				8041.84
-					Cash in Treasuries and Local Remittances			-	
-				-) 1195.00	Deposits with Reserve Bank			(-) 830.79	
-				3.40	Departmental Cash Balance including permanent Advances			11.13	
-				5150.68	Cash Balance Investment			8861.50	
27880.34	Total		36575.86	27880.34	Total				36575.86

Appendix-1.4 (Continued)
(Reference-Paragraph 1.1 and 1.7; Page-1 and 23)
Summarised Financial Position of the Government of Assam as on 31 March 2009
Part-B

(Rupees in crore)

As on 31 March 2008	Liabilities		As on 31 March 2009
13032.55		Internal Debt	15198.14
	7841.03	Market Loans bearing interest	9855.57
	0.05	Market Loans not bearing interest	0.28
	2.35	Loans from LIC	1.99
	16.62	Loans from General Insurance Corporation of India	14.56
	434.03	Loans from NABARD	600.07
	0.08	Compensation and other Bonds	0.08
	(-) 30.05	Loans from NCDC	(-) 30.05
	88.04	Loans from other Institutions	57.87
		Ways and Means Advances	--
	4679.66	Special Securities issued to National Small Savings Fund of the Central Government	4697.03
	0.74	Other Loans	0.74
2708.45		Loans and Advances from Central Government	2639.57
	0.24	Pre 1984-85 Loans	0.25
	86.61	Non-Plan Loans	86.30
	2143.60	Loans for State Plan Schemes	2075.02
	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	61.57
	113.00	Ways and Means Advances	113.00
3932.74		Small Savings, Provident Funds, etc.	4322.97
705.62		Deposits	1532.83
1491.85		Reserve Funds	1540.42
50.00		Contingency Fund	50.00
2695.17		Surplus on Government Account	6528.88
	2580.76	Current year's surplus	3833.71
	-	Add: Miscellaneous Government Account	--
	114.41	Add: Accumulated surplus up to 31 March 2007	--
		Add: Accumulated surplus up to 31 March 2008	2695.17
	--	Overdraft with Reserve Bank of India	-
24616.38		Total	31812.81
As on 31 March 2008	Assets		
13584.92		Gross Capital Outlay on Fixed Assets	15957.93
	1989.32	Investments in shares of Companies, Corporations etc.	2079.04
	11595.60	Other Capital Outlay	13878.89
2823.85		Loans and Advances	2877.77
	2118.57	Loans for Power Project	2173.76
	588.30	Other Development loans	615.25
	116.98	Loans to Government Servants and Miscellaneous loans	88.76
1642.02		Civil Advances	2438.76
361.33		Remittance Balances	262.20
1411.25		Suspense and Miscellaneous Balances	1241.84
833.93		Investments out of Reserve Fund	992.47
3959.08		Closing Cash-Balances	8041.84
	3.40	Departmental Cash Balances including Permanent Advances	11.13
	5150.68	Cash Balance Investments	8861.50
	(-) 1195.00	Deposit with Reserve Bank of India	(-) 830.79
24616.38		Total	31812.81

Explanatory Notes for Appendices 1.3 and 1.4

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 2.3.1; Page-34)

Statement of various grants/appropriations where savings was more than Rs.10 crore each and more than 20 per cent of the total provision**(Rupees in crore)**

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1.	1	State Legislature (Capital Voted)	26.77	19.28	72
2.	3	Administration of Justice (Revenue Voted)	90.49	40.45	45
3.	5	Sales Tax and Other Taxes (Revenue Voted)	49.50	10.01	20
4.	6	Land Revenue and Land Ceiling (Revenue Voted)	178.46	84.96	48
5.	9	Transport Services (Revenue Voted)	94.95	23.43	25
6.	11	Secretariat and Attached Offices (Revenue Voted)	1272.38	526.10	41
7.	13	Treasury and Accounts Administration (Revenue Voted)	91.54	64.25	70
8.	17	Administrative and Functional Buildings (Revenue Voted) (Capital Voted)	195.59 67.60	67.14 35.25	34 52
9.	18	Fire Services (Revenue Voted)	33.11	13.01	39
10.	20	Civil Defence and Home Guards (Revenue Voted)	68.73	21.99	31
11.	25	Miscellaneous General Services (Revenue Voted)	504.48	503.94	100
12.	26	Education (Higher Education) (Revenue Voted)	542.59	154.40	23
13.	27	Art and Culture (Revenue Voted)	54.56	27.71	51
14.	29	Medical and Public Health (Revenue Voted)	1455.83	582.88	40
15.	31	Urban Development (Town and Country Planning) (Revenue Voted)	74.60	35.15	47
16.	34	Urban Development (Municipal Admn. Department) (Revenue Voted) (Capital Voted)	63.43 42.26	48.71 33.01	77 78
17.	36	Labour and Employment (Revenue Voted)	106.90	56.15	53
18.	38	Welfare of SCs/STs and OBCs etc. (Revenue Voted)	478.30	141.85	30

Appendix-2.1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)
19	39	Social Security, Welfare and Nutrition (Revenue Voted)	1015.40	641.90	63
20	41	Natural Calamities (Revenue Voted)	510.63	303.13	59
21	42	Social Services (Revenue Voted)	290.85	223.77	77
22	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	46.78 1232.53	44.70 947.84	96 77
23	48	Agriculture (Revenue Voted)	551.16	147.31	27
24	49	Irrigation (Revenue Voted) (Capital Voted)	261.96 343.24	74.75 93.77	29 27
25	50	Other Special Areas Programme (Revenue Voted)	52.45	14.07	27
26	51	Soil and Water Conservation (Revenue Voted)	26.72	7.73	29
27	52	Animal Husbandry (Revenue Voted)	152.09	58.37	38
28	53	Diary Development (Revenue Voted)	33.14	24.82	75
29	54	Fisheries (Revenue Voted)	57.24	14.70	26
30	56	Rural Development (Panchayat) (Revenue Voted)	512.81	243.02	47
31	57	Rural Development (Revenue Voted)	490.20	108.00	22
32	58	Industries (Capital Voted)	112.17	90.80	81
33	62	Power (Electricity) (Revenue Voted)	124.60	122.85	99
34	63	Water Resources (Capital Voted)	488.09	305.94	63
35	64	Roads and Bridges (Revenue Voted) (Capital Voted)	576.81 863.75	235.00 359.27	41 42
36	65	Tourism (Revenue Voted)	26.35	13.27	50
37	66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Revenue Voted)	573.02	425.51	74
38	71	Education (Elementary, Secondary etc.) (Revenue Voted)	3691.98	834.20	23
39	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	158.82 75.99	34.98 20.04	22 26

Appendix-2.1 (Concluded)

(1)	(2)	(3)	(4)	(5)	(6)
40	75	Information Technology (Capital Voted)	22.50	22.18	99
41	76	Hill Areas Development (Karbi Anlong Autonomous Council) (Revenue Voted)	405.47	92.79	23
42	77	Hill Areas Development (North Cachar Hills Autonomous Council) (Revenue Voted)	216.96	71.02	33
43	78	Welfare of Plain Tribes and Backward Classes (Bodoland Territorial Council) (Revenue Voted) (Capital Voted)	671.99 10.93	671.99 10.93	100 100
Total:			19088.70	8748.32	

Appendix-2.2

(Reference to Paragraph 2.3.3; Page-36)

Statement of various grants/appropriations where expenditure was more than Rs.10 crore each and more than 20 per cent of the total provision

(Rupees in crore)

Sl No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Percentage of Excess Expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1.	4	Elections (Revenue Voted)	21.99	78.76	258
2.	40	Sainik Welfare and Other Relief Programme etc. (Revenue Voted)	7.02	13.45	92
3.	76	Hill Areas Department (Karbi Anlong Autonomous Council) (Capital Voted)	108.50	133.67	23
4.	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Capital Voted)	22.46	38.03	69
Total			159.97	263.91	

Appendix-2.3

(Reference to Paragraph 2.3.5; Page-37)

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

Sl No.	Debit Head	Credit Head	Date and Month	Credit Amount (Rs.)
1	2014	8443	31/03/2009	23,00,195
2	2055	8443	31/03/2009	3,09,82,738
3	2210	8443	31/03/2009	12,65,37,391
4	2210	8443	31/03/2009	19,39,839
5	2230	8443	31/03/2009	1,49,67,791
6	2401	8443	31/03/2009	84,80,63,397
7	2405	8443	31/03/2009	1,95,01,736
8	2711	8443	31/03/2009	9,73,244
9	3454	8443	31/03/2009	27,25,197
10	2054	8443	31/03/2009	1,57,803
11	2070	8443	31/03/2009	1,04,58,895
12	2202	8443	31/03/2009	2,59,58,00,159
13	2220	8443	31/03/2009	1,63,00,561
14	2702	8443	31/03/2009	3,52,039
15	3475	8443	31/03/2009	30,616
16	2012	8443	31/03/2009	2,06,302
17	2013	8443	31/03/2009	10,26,202
18	2030	8443	31/03/2009	5,73,765
19	2041	8443	31/03/2009	1,26,786
20	2052	8443	31/03/2009	11,69,824
21	2053	8443	31/03/2009	31,98,627
22	2203	8443	31/03/2009	16,42,84,617
23	2204	8443	31/03/2009	74,77,404
24	2217	8443	31/03/2009	3,75,93,915
25	2225	8443	31/03/2009	25,46,02,220
26	2404	8443	31/03/2009	3,59,049
27	2408	8443	31/03/2009	2,01,51,395
28	2425	8443	31/03/2009	91,44,844
29	2501	8443	31/03/2009	22,84,43,000
30	2515	8443	31/03/2009	127,06,27,000
31	3425	8443	31/03/2009	2,16,000
32	3451	8443	31/03/2009	1,42,799
33	4404	8443	31/03/2009	70,00,000
34	4425	8443	31/03/2009	39,00,000
35	4552	8443	31/03/2009	2,92,77,020
36	4801	8443	31/03/2009	63,75,32,000
37	4859	8443	31/03/2009	32,00,000
38	5475	8443	31/03/2009	30,00,000
39	2056	8443	31/03/2009	40,70,250
40	2029	8443	31/03/2009	1,83,928
41	2415	8443	31/03/2009	28,84,852
42	2039	8443	31/03/2009	25,27,077
43	2058	8443	31/03/2009	41,910
44	2235	8443	31/03/2009	64,89,232
45	2236	8443	31/03/2009	7,77,51,248
46	2852	8443	31/03/2009	78,20,295
47	7465	8443	31/03/2009	10,00,00,000
Grand Total:				655,61,13,162

Appendix-2.4

(Reference to Paragraph 2.3.6; Page-37)

Excess over provision of previous years requiring regularisation

(Rupees 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.
Total			2225.40	

Appendix-2.5

(Reference to Paragraph 2.3.8; Page-38)

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

(Rupees in crore)

Sl No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
A Revenue (Charged)		Nil			
A Revenue (Voted)					
1	1-State Legislature	27.55	21.86	5.69	0.22
2	3-Administration of Justice	86.77	50.04	36.73	3.73
3	5-Sales Tax and Other Taxes	47.21	39.49	7.72	2.29
4	6-Land Revenue and Land Ceiling	161.33	93.50	67.83	17.13
5	9-Transport Services	92.44	71.52	20.92	2.51
6	11-Secretariat and Attached Offices	1022.16	746.28	275.88	250.22
7	12-District Administration	68.04	60.51	7.53	1.03
8	14-Police	1141.03	975.79	165.24	60.97
9	15-Jails	48.34	43.12	5.22	0.89
10	18-Fire Services	32.88	20.10	12.78	0.23
11	20-Civil Defense and Home Guards	58.93	46.74	12.19	9.80
12	23-Pensions and Other Retirement Benefits	1531.64	1435.71	95.93	15.00
13	25-Miscellaneous General Services	500.48	0.54	499.94	4.00
14	26-Education (Higher Education)	524.19	388.19	136.00	18.39
15	27-Art and Culture	50.16	26.85	23.31	4.40
16	29-Medical and Public Health	1383.56	872.95	510.61	72.28
17	30-Water Supply and Sanitation	173.64	172.84	0.80	10.96
18	31-Urban Development (TCP)	65.60	39.45	26.15	9.00
19	34-Urban Development (MAD)	60.92	14.72	46.20	2.51
20	36-Labour and Employment	102.70	50.75	51.95	4.20
21	38-Welfare of SCs/STs and OBCs etc.	450.33	336.45	113.88	27.97
22	39-Social Security, Welfare and Nutrition	1013.68	373.50	640.18	1.72
23	41-Natural Calamities	210.63	207.50	3.13	300.00
24	43-Co-operation	39.52	32.23	7.29	1.15
25	45-Census, Surveys and Statistics	20.57	15.79	4.78	0.40
26	48-Agriculture	509.00	403.84	105.16	42.16
27	49-Irrigation	258.60	187.21	71.39	3.35
28	52-Animal Husbandry	149.77	93.71	56.06	2.31
29	55-Forestry and Wild Life	207.16	179.16	28.00	11.99

30	56-Rural Development (Panchayat)	448.55	269.79	178.76	64.26
31	57-Rural Development	472.97	382.19	90.78	17.23
32	60-Cottage Industries	27.67	22.96	4.71	2.00
33	61-Mines and Minerals	7.67	6.89	0.78	0.14
34	64-Roads and Bridges	545.83	341.81	204.02	30.98
35	65-Tourism	18.85	13.08	5.77	7.50
36	70-Hill Areas	1.46	0.92	0.54	0.20
37	71-Education (Elementary, Secondary etc.)	3399.27	2857.78	541.49	292.71
38	73-Urban Development (GDD)	143.25	123.84	19.41	15.57
39	74-Sports and Youth Services	23.31	19.05	4.26	2.77
40	76-Hill Areas Development (KAAC)	357.11	312.69	44.42	48.36
41	77-Hill Areas Development (NCHAC)	180.23	145.93	34.30	36.73
42	78-Welfare of Plain Tribes and Backward Classes (BTC)	632.56	-	632.56	39.42
Total for Revenue		16,297.56	11,497.27	4,800.29	1,438.68
B Capital (Charged)		Nil			
B Capital (Voted)					
43	17-Administrative and Functional Buildings	60.21	32.35	27.86	7.40
44	34-Urban Development (MAD)	22.86	9.25	13.61	19.40
45	44-North Eastern Council Schemes	1204.46	284.69	919.77	28.07
46	58-Industries	108.17	21.37	86.80	4.00
47	62-Power (Electricity)	468.86	462.57	6.29	8.00
48	63-Water Resources	261.51	182.15	79.36	226.58
49	64-Roads and Bridges	834.29	504.48	329.81	29.46
50	73- Urban Development (GDD)	62.04	55.96	6.08	13.95
Total for Capital		3,022.40	1,552.82	1,469.58	336.86
Grand Total		19,319.96	13,050.09	6,269.87	1775.54

Appendix-2.6

(Reference to Paragraph 2.3.8; Page-38)

Statement of various grants/appropriation where supplementary provision proved insufficient by more than Rs.1 crore each

(Rupees in crore)

Sl No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
1.	4	Elections (Revenue Voted)	8.72	13.26	21.98	78.76	56.78
2.	76	Hill Areas Department (Karbi Anlong Autonomous Council) (Capital Voted)	51.58	56.92	108.50	133.67	25.17
3.	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Capital Voted)	1.92	20.54	22.46	38.03	15.57
Total			62.22	90.72	152.94	250.46	97.52

Appendix-2.7
(Reference to Paragraph 2.3.9; Page-38)
Excess/Unnecessary/Insufficient reappropriation of funds

(Rupees in lakh)

Sl No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+) /Savings (-)
1.	4	Preparation and Printing of Electoral Rolls	2015 (103)	140.89	(+) 1410.43
2.	4	Charges for conduct of elections to Parliament	2015 (105)	17.84	(+) 4213.32
3.	4	Sixth Schedule (Part-I) Areas	2015 (105)	33.60	(+) 343.25
4.	6	District Administration	2029 (001)	58.09	(-) 1100.29
5.	6	Settlement Operation	2029 (102)	10.00	(-) 1138.88
6.	6	Land Records	2029 (103)	3045.25	(+) 229.66
7.	6	Compensation to Land Owners on Acquisition of Zamindaries	2029 (201)	376.48	(+) 366.14
8.	9	Direction and Administration	3056 (001)	0.46	(-) 496.70
9.	9	Other expenditure	3056 (800)	7.00	(-) 366.88
10.	14	Battalion for ONGC (Reimbursable from ONGC)	2055 (800)	1999.99	(-) 1474.01
11.	16	Government Press	2058 (103)	78.26	(-) 227.49
12.	16	Direction and Administration	2058 (001)	19.50	(+) 293.41
13.	19	Foreigners Tribunal	2070 (105)	11.11	(+) 437.50
14.	50	Direction and Administration	2575 (001)	29.61	(+) 1019.73
15.	58	Other loans	2852 (800)	68.21	(+) 201.00
16.	59	Handloom Industries	2851 (103)	123.00	(+) 2909.23
17.	63	Civil Works	2711 (103)	46.41	(-) 450.95
18.	63	Civil Works	2711 (103)	169.38	(+) 250.85
19.	63	Direction and Administration	4711 (001)	156.76	(-) 220.96
20.	63	Civil Works	4711 (103)	14293.29	(+) 3258.63
21.	71	Direction and Administration	2202 (001)	28.00	(+) 21717.06

Appendix-2.8

(Reference to Paragraph 2.3.10; Page-39)

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

SI No.	Number and title of Grant	Name of the Scheme (Head of Account)	General/ Sixth Schedule	Total provision (Rupees in crore)	Amount of surrender (Rupees in crore)	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	4-Election	2015-Election II-State Plan and Non-Plan Scheme 102-Electoral Officers 0144- District Establishment	General	4.03	0.74	18
2	-Do-	2015-Election II-State Plan and Non-Plan Scheme 103-Preparation and Printing of Electoral Rolls 0144- District Establishment	General	9.86	1.41	14
3	-Do-	2015-Election II-State Plan and Non-Plan Scheme 103-Preparation and Printing of Electoral Rolls 0144- District Establishment	Sixth Schedule	3.31	0.90	27
4	-Do-	2015-Election II-State Plan and Non-Plan Scheme 105- Charges for conduct of Election to Parliament	Sixth Schedule	0.95	0.34	36
5	6- Land Revenue and Land Ceiling	2029- Land Revenue II-State Plan and Non-Plan Scheme 001- Directorate of land Records	General	1.22	1.18	97
6	-Do-	2029- Land Revenue II-State Plan and Non-Plan Scheme 001- Direction and Administration 0143- District Administration	General	33.02	0.58	2
7	-Do-	2029- Land Revenue II-State Plan and Non-Plan Scheme 001- Direction and Administration 0317- Directorate of land Requisition, Acquisition and Reforms	General	0.72	0.59	82

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8	-Do-	2029- Land Revenue II-State Plan and Non-Plan Scheme 101- Collection Charges	General	13.56	9.36	69
9	-Do-	2029- Land Revenue II-State Plan and Non-Plan Scheme 103-Land Records 0146-District Charges	General	54.57	30.45	56
10	-Do-	2029- Land Revenue III-Centrally Sponsored Scheme 800- Other Expenditure 0157- Expenditure in connection with implementation of ceiling Act on land holding	General	2.00	1.50	75
11	-Do-	2029- Land Revenue IV-Central Sector Scheme 800- Other Expenditure 1816- Computerisation of Land Records	General	3.93	3.93	100
12	-Do-	3475-Other General Economic Services II-State Plan and Non-Plan Scheme 201- Land Ceiling 1470- Compensation Annuity etc. for acquisition of land under Religious Acquisition Act (6) Royalty	General	0.55	0.53	96
13	-Do-	3475-Other General Economic Services II-State Plan and Non-Plan Scheme 201- Land Ceiling 1472- Compensation to land owner on acquisition of Zamindaries (6) Royalty	General	3.80	3.76	99
14	16- Stationery and Printing	2058- Stationery and Printing II-State Plan and Non-Plan Scheme 103- Government Presses	General	7.15	0.78	11
15	-Do-	2058- Stationery and Printing II-State Plan and Non-Plan Scheme 104- Cost of Printing by other Sources	General	5.00	4.83	97
16	-Do-	2058- Stationery and Printing II-State Plan and Non-Plan Scheme 105-Government Publications	General	0.51	0.35	69

(1)	(2)	(3)	(4)	(5)	(6)	(7)
17	35- Informatio n and Publicity	2220-Information and Publicity II-State Plan and Non-Plan Scheme 01—Films 001-Direction and Administration	General	6.10	0.79	13
18	-Do-	2220-Information and Publicity II-State Plan and Non-Plan Scheme 01—Films 105-Production of Films 3132-Film Publicity	General	0.40	0.26	65
19	-Do-	2220-Information and Publicity II-State Plan and Non-Plan Scheme 60- Other 110-Publication	General	1.88	1.19	63
20	38-Welfare of SC/ST/OBC	2225-Welfare of SC/ST/OBC III-Centrally Sponsored Scheme 02-Welfare of ST 001-Direction and Administration 0825-Tribal Research Institute (Research and Training)	General	11.20	10.96	98
21	43-Co- operation	2425- Co-operation II-State Plan and Non-Plan Scheme 001-Direction and Administration 0174-Headquarters Organisation	General	3.36	0.89	26
22	-Do-	2425- Co-operation II-State Plan and Non-Plan Scheme 001-Direction and Administration 1312- Regional organisation (Transferred staff)	General	13.06	2.20	17
23	-Do-	2425- Co-operation II-State Plan and Non-Plan Scheme 101-Audit of Co-operatives 1316- Sub Divisional Organisation (Transferred staff)	General	15.16	1.99	13

(1)	(2)	(3)	(4)	(5)	(6)	(7)
24	-Do-	2425- Co-operation II-State Plan and Non-Plan Scheme 105-Information and Headquarter publicity	General	0.35	0.35	100
25	-D0 –	2425 – Co-operation IV – Central Sector Schemes 108 – Assistance to other Co- operatives 0245 – Subsidy to other Co- operatives	General	0.80	0.80	100
26	-Do-	2852 – Industries II – State Plan and Non Plan Schemes 08 – Consumer Industries 201 – Sugar 1130 – Managerial Subsidy to Co-operative Sugar Mills	General	2.45	0.48	20
27	-Do-	4425 – Capital Outlay on Co- operation II – State Plan and Non Plan Scheme 108 – Investments in other Co- operative 3378 – Share Capital contribution to Women Co- operatives.	General	0.50	0.50	100
28	50 – Other Special Areas Programme	2575 – Other Special Areas Programme II – State Plan and Non Plan Scheme 02 – Backward Areas. 001 – Direction and Administration 1634 – Border Area Development Programme (Special Central Assistance)	General	34.51	13.32	39
29	-Do-	2575 – Other Special Areas Programme II – State Plan and Non Plan Scheme 02 – Backward Areas 001 – Direction and Administration. 0172 – Headquarter Establishment. 500 – Development of Border Areas	General	0.51	0.30	59

(1)	(2)	(3)	(4)	(5)	(6)	(7)
30	58 – Industries	4885 – Other Capital Outlay on Industries and Minerals II – State Plan and Non Plan Scheme 60 – Others 800 – Other Expenditure 3046 – Share to different Corporation for Re-vitalisation /Modernisation/ Privatisation of different Project.	General	8.65	4.78	55
31	- Do -	4885 – Other Capital Outlay on Industries and Minerals II – State Plan and Non Plan Scheme 60 – Others 800 – Other Expenditure 3047 – Construction of Assam Pavilion at New Delhi	General	1.00	1.00	100
32	- Do -	4885 – Other Capital Outlay on Industries and Minerals II – State Plan and Non Plan Scheme 60 – Others 800 – Other Expenditure 3584 – RIDP – XII Scheme under NABARD	General	12.70	12.70	100
33	- Do -	4885 – Other Capital Outlay on Industries and Minerals IV – Central Sector Scheme 60 – Others 800 - Other Expenditure 3584 – RIDP – XII Scheme under NABARD	General	74.37	74.37	100
34	60 – Cottage Industries	2851 – Village and Small Industries II - State Plan and Non Plan Scheme 02 – Cottage Industries 800 – Other Expenditure 0789 – Scheduled Caste Component Plan 040 – Training	General	0.50	0.50	100
35	63 – Water Resources	2711 – Flood Control and Drainage II – State Plan and Non Plan Scheme 01 – Flood Control 103 – Civil Works 0117 – Barak Valley Flood Control Project 532 – Embankment	General	7.03	0.46	7

(1)	(2)	(3)	(4)	(5)	(6)	(7)
36	- Do -	2711 – Flood Control and Drainage II - State Plan and Non Plan Scheme 01 – Flood Control 103 – Civil Works 0120 – Brahmaputra Flood Control Project 532 – Embankments	General	16.32	1.69	10
37	- Do -	4711 – Capital Outlay on flood Control Project II – State Plan and Non Plan Scheme 01 – Flood Control 001 – Direction and Administration 0117 – Barak Valley Flood Control Project	General	4.00	1.57	39
38	- Do -	4711 – Capital Outlay on Flood Control Project II – State Plan and Non Plan Scheme 103 – Civil Works 0120 – Brahmaputra Flood Control Project 532 – Embankment	General	220.09	142.93	65
39	-Do-	4711 – Capital Outlay on Flood Control Project IV – Central Sector Scheme 01 – Flood Control 103 – Civil works 0117-Barak Valley Flood Control Project	General	22.08	19.59	89
40	- Do -	4711 – Capital Outlay on Flood Control Project IV – Central Sector Scheme 01 – Flood Control 103 – Civil works 0120 – Brahmaputra Flood Control Project	General	206.42	136.87	66
Total				807.62	491.72	61

Appendix-2.9

(Reference to Paragraph 2.3.11; Page-39)

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

(Rupees in crore)

SI No.	Number and name of the grant/appropriation	Total grant/appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	58-Industries (Capital Voted)	112.17	90.80	93.03	2.23
Total		112.17	90.80	93.03	2.23

Appendix-2.10

(Reference to Paragraph 2.3.12; Page-39)

Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(Rupees in crore)

I-Grant			
SI No.	Grant No.	Name of Grant/Appropriation	Savings
(1)	(2)	(3)	(4)
1.	1	State Legislature (Revenue Voted) (Revenue Charged) (Capital Voted)	5.91 0.48 19.28
2.	2	Council of Ministers (Revenue Voted)	1.56
3.	3	Administration of Justice (Revenue Voted) (Revenue Charged)	40.45 2.86
4.	5	Sales Tax and Other Taxes (Revenue Voted)	10.01
5.	6	Land Revenue and Land Ceiling (Revenue Charged) (Capital Voted)	0.21 7.52
6.	7	Stamps and Registration (Revenue Voted)	5.47
7.	8	Excise and Prohibition (Revenue Voted)	3.07
8.	9	Transport Services (Revenue Voted) (Capital Voted)	23.43 0.06
9.	10	Other Fiscal Services (Revenue Voted)	0.21
10.	11	Secretariat and Attached Offices (Revenue Voted) (Capital Voted)	526.10 1.64
11.	12	District Administration (Revenue Voted)	8.55

(1)	(2)	(3)	(4)
12.	13	Treasury and Accounts Administration (Revenue Voted)	64.25
13.	14	Police (Revenue Charged)	0.76
14.	15	Jails (Revenue Voted) (Revenue Charged)	6.11 0.03
15.	17	Administrative and Functional Buildings (Revenue Voted) (Capital Voted)	67.14 35.25
16.	18	Fire Services (Revenue Voted)	13.01
17.	20	Civil Defence and Home Guards (Revenue Voted)	21.99
18.	21	Guest Houses, Government Hostels etc (Revenue Voted)	2.00
19.	22	Administrative Training (Revenue Voted)	1.29
20.	23	Pensions and Other Retirement Benefits (Revenue Voted) (Revenue Charged)	
21.	24	Aid Materials (Revenue Voted)	2.26
22.	25	Miscellaneous General Services (Revenue Voted)	503.94
23	26	Education (Higher Education) (Revenue Voted) (Capital Voted)	154.40 0.05
24	27	Art and Culture (Revenue Voted)	27.71
25	28	State Archives (Revenue Voted)	0.08
26	29	Medical and Public Health (Revenue Voted)	582.88
27	30	Water Supply and Sanitation (Revenue Voted) (Capital Voted)	11.76 53.11
28	31	Urban Development (TandCP) (Revenue Voted)	35.15
29	32	Housing Schemes (Revenue Voted) (Capital Voted)	2.18 0.48
30	33	Residential Buildings (Revenue Voted) (Capital Voted)	6.52 7.13
31	34	Urban Development (MAD) (Revenue Voted) (Capital Voted)	48.71 33.01
32	35	Information and Publicity (Capital Voted)	0.03
33	36	Labour and Employment (Revenue Voted)	56.15
34	37	Food Storage, Ware Housing and Civil Supplies (Revenue Voted) (Capital Voted)	3.07 0.70

(1)	(2)	(3)	(4)
35	38	Welfare of SCs/STs and OBCs etc. (Capital Voted)	0.27
36	39	Social Security, Welfare and Nutrition (Revenue Voted) (Capital Voted)	641.90 1.50
37	41	Natural Calamities (Revenue Voted)	303.13
38	42	Social Services (Revenue Voted)	223.77
39	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	44.70 947.84
40	45	Census, Surveys and Statistics (Revenue Voted)	5.18
41	46	Weights and Measures (Revenue Voted)	1.92
42	47	Trade Advisor (Revenue Voted)	0.21
43	48	Agriculture (Revenue Voted) (Capital Voted)	147.31 0.02
44	49	Irrigation (Revenue Voted) (Revenue Charged) (Capital Voted)	74.75 0.02 93.77
45	51	Soil and Water Conservation (Revenue Voted)	7.73
46	52	Animal Husbandry (Revenue Voted) (Capital Voted)	58.37 1.32
47	53	Dairy Development (Revenue Voted)	24.82
48	54	Fisheries (Revenue Voted)	14.71
49	55	Forestry and Wild Life (Revenue Voted) (Revenue Charged) (Capital Voted)	39.98 0.09 1.50
50	56	Rural Development (Panchayat) (Revenue Voted) (Revenue Charged)	243.02 1.78
51	57	Rural Development (Revenue Voted)	108.00
52	59	Sericulture and Weaving (Revenue Voted) (Capital Voted)	16.64 0.26
53	61	Mines and Minerals (Revenue Voted) (Capital Voted)	0.92 2.00
54	62	Power (Electricity) (Revenue Voted) (Capital Voted)	122.85 14.29
55	63	Water Resources (Revenue Charged)	0.03
56	64	Roads and Bridges (Revenue Voted) (Capital Voted)	235.00 359.27

(1)	(2)	(3)	(4)
57	65	Tourism (Revenue Voted) (Capital Voted)	13.27 7.28
58	66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Revenue Voted)	425.51
59	67	Horticulture (Revenue Voted)	3.82
60	69	Scientific Services and Research (Revenue Voted)	1.44
61	70	Hill Areas (Revenue Voted)	0.74
62	71	Education (Elementary, Secondary etc.) (Revenue Voted) (Revenue Charged)	834.20 0.13
63	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	34.98 20.04
64	74	Sports and Youth Services (Revenue Voted)	7.02
65	75	Information Technology (Revenue Voted) (Capital Voted)	0.01 22.18
66	76	Hill Areas Department (KAAC) (Revenue Voted)	92.79
67	77	Hill Areas Department (NCHAC) (Revenue Voted)	71.02
68	78	Welfare of Plain Tribes and Backward Classes (BTC) (Revenue Voted) (Capital Voted)	671.99 10.93
Total			8466.70
II-Appropriation			
69	-	Public Service Commission (Revenue Charged)	0.35
70		Public Debt and Servicing of Debt (Revenue Charged) (Capital Charged)	318.05 129.46
Total			447.86
Grand Total			8914.56

Appendix-2.11

(Reference to Paragraph 2.3.12; Page-39)

Details of saving of Rs 1 crore and above not surrendered

(Rupees in crore)

Sl No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1.	6-Land Revenue and Land Ceiling (Revenue Voted)	84.96	52.19	32.77
2.	14-Police (Revenue Voted)	226.20	0.03	226.17
3	38-Welfare of SCs/STs and OBCs etc. (Revenue Voted)	141.85	11.10	130.75
4	43-Co-operation (Revenue Voted)	8.44	7.20	1.24
5	60-Cottage Industries (Revenue Voted)	6.71	1.02	5.69
6	63-Water Resources (Revenue Voted) (Capital Voted)	15.83 305.94	2.16 301.07	13.67 4.87
Total		789.93	374.77	415.16

Appendix-2.12

(Reference to Paragraph 2.3.13; Page-39)

Rush of Expenditure**(Rupees in crore)**

SI No.	Grant No. and Name	Head of Account Scheme/Service	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during March 2009
1	2	3	4	5	6
1	4-Elections	2015	67.54	78.76	86
2	9-Transport Services	5055	14.75	24.24	61
3	11-Secretariat and Attached Offices	7465	10.00	10.00	100
4	17-Administrative and Functional Buildings	4059	17.60	30.17	58
5	27-Art and Culture	2205	14.16	25.93	55
6	31-Urban Development (Town and Country Planning)	2217	24.77	33.61	74
7	37-Food Storage, Ware Housing and Civil Supplies	2408	11.69	20.97	56
8	41-Natural Calamities	2245	105.00	208.00	50
9	42-Social Services	2575	48.84	65.51	75
10	49-Irrigation	4702	126.18	167.00	76
11	50-Other Special Areas Programme	2575	38.37	42.34	91
12	54-Fisheries	2405	28.74	41.44	69
13	56-Rural Development (Panchayat)	2515	157.72	269.32	59
14	58-Industries	2852	11.13	13.18	84
15	62-Power	6801	58.17	58.17	100
16	69-Scientific Services and Research	3425	15.80	18.94	83
17	Public Debt and Servicing of Debt Appropriation	6004	107.04	113.88	94
18	63-Water Resources	4711	108.65	182.15	60
19	77-Hill Areas Department (NCHAC)	4059	27.20	27.20	100
20	77-Hill Areas Department (NCHAC)	4210	31.94	31.94	100

Appendix-2.13

(Reference to Paragraph 2.4.1; Page-40)
Pending DCC bills for the years up to 2008-09

(Rupees in crore)

Sl No.	Department	Amount
1	Home Department	339.73
2	General Administration Department	149.49
3	Health Department	123.49
4	Planning and Development Department	13.70
5	Judicial Department	4.96
6	Director of Accounts and Treasuries	8.89
7	Industries Department	12.82
8	Labour and Employment Department	2.27
9	Welfare Department	29.44
10	Veterinary Department	0.52
11	Secretariat Department	23.30
12	Education Department	53.89
13	Town and Country Planning Department	2.52
14	Transport Department	1.55
15	Land Records and Survey Department	0.05
16	Fisheries Department	2.49
17	Cultural Affairs Department	3.45
	Total:	772.56

Appendix-3.1
(Reference to Paragraph 3.1; Page-45)
Utilisation Certificates outstanding as on 31 March 2009

(Rupees in crore)

SI No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Education	1993-94	2	0.06	-	-	2	0.06
		1994-95	8	0.34	-	-	8	0.34
		1995-96	4	0.45	-	-	4	0.45
		1996-97	5080	7.64	-	-	5080	7.64
		1997-98	849	1.23	-	-	849	1.23
		1998-99	50	0.68	-	-	50	0.68
		1999-2000	123	1.23	-	-	123	1.23
		2000-01	16	0.72	-	-	16	0.72
		2001-02	18	2.42	-	-	18	2.42
		2004-05	53	26.22	-	-	53	26.22
		2005-06	27	23.11	-	-	27	23.11
		2006-07	2	1.13	-	-	2	1.13
2007-08	80	149.39	-	-	80	149.39		
2008-09	557	22.11	-	-	557	22.11		
2	Cultural Affairs	1995-96	1	0.09	-	0.06	1	0.03
		2002-03	4	0.30	2	0.01	2	0.29
		2003-04	1	0.30	-	0.23	1	0.07
		2004-05	5	2.40	-	-	5	2.40
		2008-09	25	6.61	-	-	25	6.61
3	Sports and Youth Welfare	2005-06	9	1.89	-	-	9	1.89
		2007-08	4	4.69	-	-	4	4.69
		2008-09	12	2.79	-	-	12	2.79
4	Soil Conservation	1998-99	5	1.20	-	0.12	5	1.08
		2003-04	14	1.07	-	-	14	1.07
5	AH and Vety.	1998-99	3	0.27			3	0.27
		2001-02	2	0.55			2	0.55
		2002-03	2	1.05			2	1.05
		2004-05	1	0.53			1	0.53
		2005-06	1	0.60			1	0.60
		2007-08	1	0.06			1	0.06
		2008-09	2	0.77	-	-	2	0.77

6	Tourism	1993-94	3	0.94			3	0.94
		2000-01	2	1.60			2	1.60
		2001-02	1	3.96			1	3.96
		2004-05	1	0.50			1	0.50
		2005-06	1	0.34			1	0.34
		2006-07	1	18.26			1	18.26
		2007-08	1	15.55			1	15.55
		2008-09	11	10.81	-	-	11	10.81
7	Social Welfare	1998-99	1	0.35			1	0.35
		1999-2000	2	0.50			2	0.50
		2002-03	1	0.24			1	0.24
		2003-04	1	0.20			1	0.20
		2004-05	1	0.20			1	0.20
		2007-08	8	193.22			8	193.22
		2008-09	98	110.37	-	-	98	110.37
8	State Lotteries	1998-99	474	12.36	230	4.64	244	7.72
		2000-01	1	0.01	-	--	1	0.01
9	Industries	1997-98	28	17.16			28	17.16
		2002-03	15	10.02			15	10.02
		2004-05	12	53.81			12	53.81
		2008-09	17	10.76	-	-	17	10.76
10	Municipal Administration	1999-2000	23	7.60	10	0.54	13	7.06
		2003-04	23	14.23	13	7.68	10	6.55
		2004-05	79	8.73	13	0.63	66	8.10
		2005-06	96	5.50	-	1.18	96	4.32
		2006-07	434	52.13	-	-	434	52.13
		2007-08	355	102.17	5	48.73	350	53.44
2008-09	3	4.33	-	-	3	4.33		
11	Assam Civil Secretariat	2004-05	7	0.14			7	0.14
		2005-06	6	1.61			6	1.61
		2006-07	6	42.71			6	42.71
		2008-09	114	127.93	-	-	114	127.93
12	Assembly Secretariat	2008-09	13	0.19	-	-	13	0.19
13	Agriculture	2008-09	21	32.90	-	-	21	32.90
14	Co-operation	2008-09	3	0.28	-	-	3	0.28
15	Dairy Development	2008-09	2	0.29	-	-	2	0.29
16	Finance Taxation	2008-09	47	18.04	-	-	47	18.04
17	Fisheries	2008-09	8	15.85	-	-	8	15.85

18	Health and Family Welfare	2008-09	202	159.57	-	-	202	159.57
19	Hill Areas	2008-09	41	21.24	-	-	41	21.24
20	P and Rural Development	2008-09	20	259.30	-	-	20	259.30
21	Science, Techonology and Environment	2008-09	23	12.72	-	-	23	12.72
Grand Total			9167	1610.51	273	63.82	8894	1546.69

Appendix-3.2

(Reference to Paragraph 3.2 ; Page-46)

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	Grants received (Rupees in lakh)
Department Science and Technology			
1	Centre for Plasma Physics, Sonapur, Guwahati	2006-07 2007-08	Not furnished
2	Assam State Social Welfare Board	2007-08	Not furnished
Department Agriculture and allied services			
3	Assam State Agricultural Marketing Board, Guwahati—7	2005-06 to 2007-08	Not furnished
4	Assam State Seed Certification Agency, Ghy-7	2004-05 to 2007-08	Not furnished
Department Welfare of SCs, STs and BCs			
5	Assam Tribal Development Authority, Guwahati-6	2006-07 to 2007-08	Not furnished
Department Urban Development			
6	Assam State Housing Board	2003-04 to 2007-08	Not furnished
Department Health and Family Welfare			
7	Dr. B Baruah Cancer Institute, Guwahati—16	2006-07 to 2007-08	Not furnished
Department Cultural Affairs			
8	Srimanta Shankardeva Kalakashetra, Guwahati—37	2006-07 2007-08	Not furnished
Department Handloom and Textile			
9	ARTFED, Guwahati—1	2006-07 2007-08	Not furnished
Department Education			
10	Gauhati University, Guwahati	2006-07 2007-08	Not furnished
Department Rural Development			
11	Project Director, DRDA, Bongaigaon	2007-08	Not furnished
12	Project Director, DRDA, Silchar	2007-08	Not furnished
13	Project Director, DRDA, Dibrugarh	2007-08	Not furnished
14	Project Director, DRDA, Dhubri	2006-07 2007-08	Not furnished
15	Project Director, DRDA, Dhemaji	2007-08	Not furnished
16	Project Director, DRDA, Goalpara	2006-07 2007-08	Not furnished
17	Project Director, DRDA, Golaghat	2007-08	Not furnished
18	Project Director, DRDA, Hailakandi	2007-08	Not furnished
19	Project Director, DRDA, N.C Hills, Haflong	2005-06 to 2007-08	Not furnished
20	Project Director, DRDA, Kokrajhar	2007-08	Not furnished
21	Project Director, DRDA, Karimganj	2007-08	Not furnished
22	Project Director, DRDA, Karbi Anglong	2007-08	Not furnished
23	Project Director, DRDA, Nalbari	2007-08	Not furnished

Sl No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
24	Project Director, DRDA, North Lakhimpur	2006-07 2007-08	Not furnished
25	Project Director, DRDA, Sivasagar	2006-07 2007-08	Not furnished
26	Project Director, DRDA, Tinsukia	2006-07 2007-08	Not furnished
27	Project Director, DRDA, Kamrup	2007-08	Not furnished

Appendix-3.3

(Reference to Paragraph 3.3; Page-47)

Statement showing performance of the autonomous bodies

SI 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 September 2009
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Guwahati Metropolitan Development Authority	Up to 2011-12	2003-04	2003-04	<u>1996-97</u> July 2009	2003-04-Dec 2005 2004-05 to 2007-08	One year six months Not furnished
2	Assam Agricultural University, Jorhat	Up to 2011-12	2007-08	2007-08	<u>1999-2000</u> March 2004	2007-08 –May 2009	11 months
3	Assam Khadi and Village Ind. Board, Guwahati	Up to 2010-11	1998-99	1998-99	N.A	1998-99-July 2005 1999-2000 to 2007-08	Six year one month Not furnished
4	Assam Agricultural Competitiveness Project, Guwahati	Up to 2007-08	2005-06	2005-06	<u>2004-05</u> July 2008	2005-06-April 08 2006-07 and 2007-08	One year ten months Not furnished
5	Assam Women Rights Commission	Under Section 19 (2)	2006-07	2006-07	<u>2001-02</u> Nov 2005	2006-07-Oct 2008 2007-08	One year four months Not furnished
6	Assam State Legal Service Authority, Guwahati	Under Section 19 (2)	2007-08	2007-08	N.A	2007-08-Jan 2009	Six months
Sixth Schedule Area							
7	North Cachar Hills Autonomous Council	Sixth Schedule	2005-06	2005-06	<u>2001-02</u> Nov 2005	2005-06-July 2007 2006-07 and 2007-08	One year one month Not furnished
8	Karbi Anglong Autonomous Council	Sixth Schedule	2004-05	2004-05	<u>1998-99</u> March 2003	2004-05-Dec 2006 2005-06 to 2007-08	One year six months Not furnished
9	Bodoland Territorial Council	Sixth Schedule	Accounts not furnished since 2003-04	Accounts not furnished since 2003-04	--	--	--

Appendix-3.4

(Reference to Paragraph 3.4; Page-47)

**Department-wise/duration-wise breakup of the cases of misappropriation, defalcation, etc,
(Cases where final action was pending at the end of 31 March 2009)****(Amount Rupees in crore)**

Sl No.	Name of the Department	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and above		Total no of cases	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	A.H & Vety.	1	1.38											1	1.38
2	Co-operation	5	357.73	9	12601.41	2	3.89							16	12963.03
3	Education	2	348.22											2	348.22
4	Fisheries	4	5.84											4	5.84
5	Food and Civil Supplies	2	14.04	1	4.02									3	18.06
6	Handloom and Textiles	4	14.17											4	14.17
7	Home	1	2276.00											1	2276.00
8	Legal	1	0.28											1	0.28
9	Revenue	--	--	1	3.60	1	7.20							2	10.80
10	Sericulture	4	5.01			1	0.27							5	5.28
11	Social Welfare	1	0.60											1	0.60
12	T and C Planning	-	--	1	2.30									1	2.30
Total		25	3023.27	12	12611.33	4	11.36							41	15645.96

Appendix-3.5

(Reference to Paragraph 3.4; Page-47)

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

Name of the Department	Theft Cases		Misappropriation/Losses of Government material		Total	
	No. of cases	Amount (Rs. In lakh)	No. of cases	Amount (Rs. In lakh)	No. of cases	Amount (Rs. In lakh)
A.H and Vety.			1	1.38	1	1.38
Co-operation			16	12963.03	16	12963.03
Education			2	348.22	2	348.22
Fisheries			4	5.84	4	5.84
Food and Civil Supplies	1	4.02	2	14.04	3	18.06
Handloom and Textiles	1	6.96	3	7.21	4	14.17
Home			1	2276.00	1	2276.00
Legal Metrology			1	0.28	1	0.28
Revenue			2	10.80	2	10.80
Sericulture			5	5.28	5	5.28
Social Welfare			1	0.60	1	0.60
T and C Planning			1	2.30	1	2.30
Total	2	10.98	39	15634.98	41	15645.96