

Appendix-1.1

Part-A: Structure and Form of Government Accounts

(Reference: Page 2)

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 Finance Accounts 2010-11 (new format 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>	
VOLUME 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 Balances and Investments of Cash Balances
VOLUME 2	
PART 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
PART II	
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
PART III Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of Central Scheme funds to implementing agencies in the State
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
XII	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 Gross State Domestic Product (GSDP)¹ 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 GSDP 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 2010-11 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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
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	$\text{GSDP growth} - \text{Average Interest Rate}$
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	$\text{Revenue Receipt} - \text{Revenue Expenditure}$
Fiscal Deficit	$\text{Revenue Expenditure} + \text{Capital Expenditure} + \text{Net Loans and Advances} - \text{Revenue Receipts} - \text{Miscellaneous Capital Receipts}$
Primary Deficit	$\text{Fiscal Deficit} - \text{Interest payments}$
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 as per 2011 census	3.12 crore
3.	Density of Population (2011) (All India Average = 382 persons per sq km)	397
4.	Population below poverty line (All India Average = 27.5%)	19.7%
5.	Literacy (2011) (All India Average = 74.04%)	73.18%
6.	Infant Mortality (per 1000 live births) (All India Average = 50 per 1000 live births)	61
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) 2010-11	₹1,04,218
10.	GSDP CAGR* (2000-01 to 2009-10)	
11.	Population Growth (2001 to 2011) India = 17.64%	16.93%

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission and NSSO data, 61st Round URP), Literacy (Office of the Registrar General of India, Ministry of Home Affairs), Infant Mortality (SRS Bulletin, January 2011), Life Expectancy at Birth (India Political and Economic Outlook 2010-2014), Gini Coefficient (Unofficial estimates of Planning Commission, 61st Round 2004-05, URP) and Population Growth (Economic Survey, Assam, 2010-11)

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

Appendix-1.2
(Reference-Paragraph 1.1 ; Page 2)
Abstract of Receipts and Disbursements for the year 2010-11
Part-A

(₹ in crore)

Receipts				Disbursements					
2009-10		2010-11	2009-10		Non-Plan	Plan	Total	2010-11	
Section-A: Revenue									
19884.49	I-Revenue receipts		23004.94	21232.20	I- Revenue expenditure	17895.86	5055.96	22951.82	22951.82
4986.72 (a)	Tax revenue	5929.85 (a)		8379.57	General services	7731.32	35.10	7766.42	
2752.95	Non-tax revenue	2373.33		8543.21	Social Services	7052.44	3106.53	10158.97	
5339.53 (b)	State's share of Union Taxes	7968.61 (b)		4526.56	Education, Sports, Art and Culture	5192.08	1238.81	6430.89	
1593.16	Non-Plan Grants	943.98		1496.42	Health and Family Welfare	1083.16	396.53	1479.69	
3995.09	Grants for State Plan Schemes	4374.09		582.25	Water Supply, Sanitation, Housing and Urban Development	368.66	316.51	685.17	
145.14	Grants for Special Plan Schemes	51.28		20.24	Information and Broadcasting	20.11	23.51	43.62	
1071.90	Grants for Central and Centrally Sponsored Plan Schemes	1363.80		380.06	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	84.49	311.59	396.08	
				90.68	Labour and labour Welfare	60.08	32.86	92.94	
				1430.61	Social Welfare and Nutrition	221.73	786.72	1008.45	
				16.39	Others	22.13	--	22.13	
				3759.52	Economic Services	2754.53	1914.33	4668.86	
				1169.49	Agriculture and Allied Activities	1005.97	622.40	1628.37	
				813.49	Rural Development	151.32	788.22	939.54	
				211.18	Special Areas Programmes	29.98	93.81	123.79	
				381.06	Irrigation and Flood Control	528.06	1.00	529.06	
				11.81	Energy	16.43	12.10	28.53	
				247.23	Industry and Minerals	176.58	205.31	381.89	
				566.45	Transport	754.11	50.94	805.05	
				18.31	Science Technology and Environment	1.58	13.55	15.13	
				340.50	General Economic Services	90.50	127.00	217.50	
				549.90	Grants-in-aid and Contributions	357.57	--	357.57	
1347.71	II-Revenue deficit carried over to Section-B			-	II-Revenue surplus carried over to Section-B				53.12

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

(b) Share of net proceeds assigned to State.

Appendix-1.2 (Continued)
Part-B

Receipts				Disbursements					
2009-10		2010-11	2009-10		Non-Plan	Plan	Total	2010-11	
Section-B: Others									
8041.84	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		6783.80	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts			2629.35	IV-Capital Outlay	70.92	1929.97	2000.89	2000.89
				74.82	General services	8.51	45.07	53.58	
				452.22	Social Services	11.20	164.82	176.02	
				1.22	Education, Sports, Art and Culture	--	0.09	0.09	
				4.57	Health and Family Welfare	0.88	4.54	5.42	
				443.53	Water Supply, Sanitation, Housing and Urban Development	10.32	160.16	170.48	
				0.45	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	--	--	--	
				2.45	Others	--	0.03	0.03	
				2102.31	Economic Services	51.21	1720.08	1771.29	
				8.01	Agriculture and Allied Activities	--	2.00	2.00	
				291.63	Special Areas Programmes	--	210.72	210.72	
				850.26	Irrigation and Flood control	0.03	768.32	768.35	
				180.68	Energy	--	173.68	173.68	
				44.26	Industry and Minerals	--	40.11	40.11	
				705.29	Transport	51.18	508.08	559.26	
				22.18	General Economic Services	--	17.17	17.17	
32.87	V-Recoveries of Loans and Advances		28.09	99.23	V-Loans and Advances disbursements				70.88
--	From Power Projects	--		40.34	For Power Projects			50.21	
31.50	From Government Servants	27.95		2.24	To Government Servants			0.10	
1.37	From Others	0.14		56.65	To Others			20.57	
	VI-Revenue surplus brought down		53.12	1347.71	VI-Revenue deficit brought down				--

Appendix-1.2

Receipts			Disbursements						
2009-10			2010-11	2009-10					2010-11
2190.28	VII-Public debt receipts		2045.32	1007.56	VII-Repayment of Public Debt	Non-Plan	Plan	Total	923.38
2263.35	Internal debt other than ways and means Advances and overdraft	2029.70		787.45	Internal debt other than Ways and Means Advances and Overdraft			800.07	
--	Net transaction under Ways and Means Advances including Overdraft	--		--	Net transaction under Ways and Means Advances including Overdraft			--	
(-) 73.07	Loans and Advances from Central Government	15.62		220.11	Repayment of Loans and Advances to Central Government			123.31	
--	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				--
10629.86	XI-Public Account receipts		10403.89	9027.20	XI-Public Account disbursements				10537.20
754.80	Small Savings and Provident fund	953.18		265.26	Small Savings and Provident Funds			412.77	
733.42	Reserve funds	256.08		319.50	Reserve Funds			409.20	
(-) 136.43	Suspense and Miscellaneous	80.98		(-) 432.13	Suspense and Miscellaneous			(-) 99.06	
3698.19	Remittance	3633.60		3862.83	Remittances			3605.63	
5579.88	Deposits and Advances	5480.05		5011.74	Deposits and Advances			6208.66	
-	XII-Closing overdraft from Reserve Bank of India		--	6783.80	XII-Closing cash balance				5781.87
-				--	Cash in Treasuries and Local Remittances			--	
-				(-) 1404.41	Deposits with Reserve Bank			(-) 973.25	
-				10.32	Departmental Cash Balance including permanent Advances			7.29	
-				8177.89	Cash Balance Investment			6747.83	
42127.05	Total		42319.16	42127.05	Total				42319.16

Appendix-1.3
Funds Transferred directly to State Implementing Agencies
(Reference to Paragraph 1.3.2; Page 10)

(₹ in crore)			
Sl No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI
1	2	3	4
1.	Adult Education and Skill Development Scheme	State Literacy Mission Authority, Assam	8.58
2.	Assam Gas Cracker Project	Brahmaputra Cracker & Polymer Limited	796.73
3.	Assistance of IHMS, FCIS etc.	Food Craft Institute, Samaguri, Institute of Hotel Management, Catering Technology & applied Nutrition	6.47
4.	Assistance of State for Capacity Building in Trauma Care	Gauhati Medical College Hospital, B.P. Civil Hospital, Nagaon, Civil Hospital, Dhubri	2.61
5.	Assistance to Training Institutions	Indian Institute of Entrepreneurship	14.04
6.	Autonomous Institutions and Professional Bodies	Institute of Advance Study in Science and Technology	7.67
7.	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	94.37
8.	CIT Kokrajhar	Central Institute of Technology, Kokrajhar	24.99
9.	Crime and Criminal Tracking Network and System (CCTNS)	Assam Police Housing Corporation Ltd.	37.39
10.	Deen Dayal Disabled Rehabilitation Scheme	Swabalambi Guwahati, North Hirapara Women & Child Development Society, Sri Sri Sewa Ashram, Durpang Pichala Anchalik Bikalanga Anusthan, ASCENT, Zila Bahumukhi Mahila Unnayan Samaj, Dhula Regional Physically Handicapped Development Association, Bikalanga Kalyan Dendra, Global Health & Education Centre, Ashadeep, Asha Rehabilitation Centre, Assam, Gram Vikas Parishad, Nagaon	1.85
11.	District Hospitals	Assam Medical College, Silchar Medical College, Gauhati Medical College Hospital,	17.71
12.	DRDA Administration	District Rural Development Agencies, Assam	21.72
13.	Electronic Governance	Assam Electronics Development Corporation Ltd.	0.90
14.	Environment Information Education and Awareness	Assam Science Technology and Environment Council	1.87
15.	Health Care for the Elderly	Gauhati Medical College Hospital, State Health Society, Assam	4.40
16.	Health Insurance for Unorganised Sector Workers	State Health Society, Assam	7.43
17.	Hospitals and Dispensaries (under NRHM)	State Health Society, Assam	0.05
18.	HRD (Human Resource Development)	Pakowa Gramin Vikash Sansthan, Nalbati, Sankar Madhab Kristi Bikash Kendra, Milanpur, North Eastern Handicrafts and Handlooms Development Ltd., New Vision Creative Society, Economic Development Organisation, Voluntary Institution for Entrepreneurs and Women Welfare, Jyotimoy Foundation, North East Artisit and Artisan Organaton, Guwahati, Randia Youth Centre, Kaumudi Samanay Gosthi, Guwahati, Dorthy Voluntary Association, Kaziranga Multipurpose Women's Society, Guwahati, Economic Development Organisation, SURYAMUKHI (Rural Economic Development)	0.40
19.	Human Resource Development Biotechnology	North East Institute of Science & Technology (CSIR), North Lakhimpur College, Tezpur University, Karimganj College, College of Veterinary Science, Goalpara College, Assam University, Silchar	0.80
20.	IITs (including OSC)	Indian Institute of Technology, Guwahati	121.00
21.	Industrial Infrastructure Upgradation Scheme (IUS)	Bamboo Technology Park	15.79

22.	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency, Assam, District Rural Development Agencies, Assam	54.18
23.	Livestock Insurance	Assam Livestock Development Agency	1.49
24.	Mahatma Gandhi National Rural Employment Guarantee	District Rural Development Agencies, Assam	609.29
25.	Mahila Samakhya	Assam Mahila Samata Society	3.94
26.	Marketing and Export Promotion Scheme	O/o the Director of BTC, Handloom & Textiles, Kokrajhar, Director of Handloom & Textiles, Govt. of Assam, Guwahati, Assam Apex Weavers' & Artisans Co-operative Federation Ltd., North Eastern Handicrafts and Handlooms Development Corporation Ltd.	5.08
27.	Marketing Support and Services & Export Promotion Scheme	North Eastern Handicrafts and Handlooms Development Corporation Ltd., Assam Apex Weavers' & Artisans Co-operative Federation Ltd., Industries and Trade Fair Association of Assam, Guwahati, Bodoland Regional Apex Weavers' & Artisans Co-operative Federation Ltd., Kokrajhar, North East Trade Promotion and Development Council, Janakalyan Khadi Gramodyog Unnayan Kendra, Samaritan of Urban and Rural Justice Youth Affairs and NGOs Kaumudi Samanay Gosthi, Assam, ITADEM, North East Artist & Artisan Organisation, Guwahati, Craft Council of North East Jorhat, Assam	8.00
28.	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioners	34.00
29.	MSME Clusters Development Programme and MSME Growth Poles	Assam Small Industries Development Corporation Limited, Indian Institute of Entrepreneurship, Industrial Infrastructure Development Corporation Assam Industrial Development Corporation	3.93
30.	National Child labour Project including Grants in Aid to Voluntary Organisation	Kamrup Metro District Child Labour Welfare Samity, Kamrup, Nagaon District Child Labour Project Society, Nagaon, Bongaigaon Child Labour Project Society, National Child Labour Project, Lakhimpur	3.79
31.	National Afforestation Programme	East Forest Development Agency	6.08
32.	National Aids Control Programme including STD Control	Assam State Aids Control Society	16.39
33.	National Food Security Mission	Assam Small Farmers' Agri-Business Consortium, Assam Seeds Corporation Limited, Regional Rainfed lowland Rice Research Station (CRRI, ICAR)	67.36
34.	National Institute of Technology NIT (including OSC)	National Institute of Technology, Silchar	33.00
35.	National Mission on Bamboo	Bamboo Development Agency Assam, Assam Agricultural University, Cane and Bamboo Technology Centre, Rain Forest research Institute, Jorhat	7.61
36.	National Project for Cattle and Buffalo Breeding	Assam Livestock Development Agency	0.74
37.	National Rural Drinking Water programme	State Water and Sanitation Mission, Assam	487.48
38.	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	601.79
39.	National Rural Health Mission (NRHM) Centrally Sector	Population Research Centre, Gauhati University, State Health Society, Assam, Voluntary Health Association of Assam	2.06
40.	North East Development Finance Corporation (NEDFI) Ltd.	North Eastern Development Finance Corporation Ltd.	60.00
41.	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd	74.94
42.	North Eastern Areas	North Eastern Regional Agricultural Marketing Corporation Ltd., Central Institute of Plastics Engineering and Technology (CIPET), Guwahati, Director of Handloom & Textiles, Govt. of Assam, Guwahati, Tezpur University, North Eastern Regional Institute of Water and Land Management, Indian Institute of Technology Guwahati, Gauhati University, Cane and Bamboo Technology Centre, The Institute of Engineers (India), Assam, College of Veterinary Science, Cotton College, Assam Don Bosco University, Guwahati Management Association	16.07

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43.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	1900.67
44.	Rastriya Gram Swaraj Yojana (RGSY)	State Institute of Rural Development, Assam	1.00
45.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhijan Mission	19.35
46.	Redevelopment of Hospitals Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	20.70
47.	Renewable Energy for Rural Applications Remote	Assam State Electricity Board, CEO-cum-DFO, FDA, Dibrugarh, Assam Energy Development Agency	4.48
48.	Research & Development (Handicrafts)	Doroty Voluntary Association, North Eastern Handicrafts & Handloom Development Corporation Ltd.	0.10
49.	Research and Development Department of Biotechnology	Assam Agricultural University, Indian Institute of Technology, Guwahati, North East Institute of Science & Technology (CSIR), Gauhati University, Institute of Advanced Study in Science and Technology, The Energy and Resources Institute – North Eastern Regional Centre, Tezpur University, Tea Research Association, Birjora Mahavidyalaya, Guwahati Medical College Hospital, Assam Medical College, Assam University, Silchar, Dr. B. borooah Cancer Institute	33.19
50.	Rural Housing - IAY	District Rural Development Agencies, Assam	719.21
51.	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	768.54
52.	Scheme of Assistance of Disabled Persons for Purchase Fitting of aids and applications	Dhula Regional Physically Handicapped Development Association, WODWICHEE, Dikorong Valley Environment & Rural Development Society, Institute of Management Resource Development, Navjeevan Aids Assam, Ujala Society, Barpeta, Nawottaran Kamrup, Assam, Disabled Persons Welfare and Rehabilitation Trust	3.34
53.	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	State Urban Development Authority (SUDA)	28.70
54.	Swarna jayanti Gram Swarozgar Yojana (SGSY)	District Rural Development Agencies, Assam	204.37
55.	Technology Development Programme	North Eastern Development Finance Corporation Ltd., North East Institute of Science & Technology (CSIR), Tezpur University, Tea Research Association, Indian Institute of Technology, Guwahati, Gauhati University, Institute of Advanced Study in Science and Technology, Assam Science Technology and Environment Council, Assam Agricultural University	7.16
56.	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd.	353.43
Total			7348.23

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

Appendix-1.4
(Reference-Paragraphs 1.4, 1.4.2 & 1.8.2; Pages 14, 16 & 37)
Time Series Data on State Government Finances

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	13667 (69)	15325 (68)	18077 (63)	19884 (61)	23005 (65)
<i>(i) Tax Revenue</i>	<i>3483 (25)</i>	<i>3359 (22)</i>	<i>4150 (23)</i>	<i>4987 (25)</i>	<i>5930 (26)</i>
Taxes on Agricultural Income	3	3	18	78 (2)	101 (2)
Taxes on Sales, Trade etc.	2783 (80)	2691 (80)	3111 (75)	3535 (71)	4319 (73)
Taxes and duties on Electricity	16	5	22 (1)	27	42 (1)
State Excise	175 (5)	189 (6)	199 (5)	239 (5)	323 (5)
Taxes on vehicles	151 (4)	139 (4)	145 (3)	177 (4)	232 (4)
Stamps and Registration fees	97 (3)	110 (3)	111 (3)	108 (2)	123 (2)
Land Revenue	74 (2)	80 (2)	113 (3)	117 (2)	142 (2)
Other Taxes	184 (5)	142 (4)	431 (10)	706 (14)	648 (11)
<i>(ii) Non Tax Revenue</i>	<i>1859 (14)</i>	<i>2135 (14)</i>	<i>2272 (12)</i>	<i>2753 (14)</i>	<i>2373 (10)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>3899 (29)</i>	<i>4918 (32)</i>	<i>5190 (29)</i>	<i>5339 (27)</i>	<i>7969 (35)</i>
<i>(iv) Grants in aid from Government of India</i>	<i>4426 (32)</i>	<i>4913 (32)</i>	<i>6465 (36)</i>	<i>6805 (34)</i>	<i>6733 (29)</i>
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	35	40	35	33	28
4. Total revenue and Non debt capital receipts (1+2+3)	13702	15365	18112	19917	23033
5. Public Debt Receipts	1116 (6)	1138 (5)	2878 (10)	2190 (7)	2045 (6)
Internal Debt (excluding Ways and Means Advance and Overdraft)	1103	1199	2833	2263	2030
Net transactions under Ways and Means Advance and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	13	(-) 61	45	(-) 73	15
6. Total receipts in the Consolidated Fund (4+5)	14818	16503	20990	22107	25078
7. Contingency Fund Receipts		-	--	--	--
8. Public Account Receipts	4846 (25)	6093 (27)	7794 (27)	10630 (32)	10404 (29)
9. Total receipts of the State (6+7+8)	19664	22596	28784	32737	35482
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	11456(64)	12744 (60)	14243 (58)	21232 (62)	22952 (63)
<i>Plan</i>	<i>1662 (15)</i>	<i>2067 (16)</i>	<i>3110 (22)</i>	<i>4169 (20)</i>	<i>5056 (22)</i>
<i>Non Plan</i>	<i>9794 (85)</i>	<i>10677 (84)</i>	<i>11133 (78)</i>	<i>17063 (80)</i>	<i>17896 (78)</i>
General Services (including interest payments)	4302	4924	5366	8380	7766
Social Services	4477	4957	5844	8543	10159
Economic Services	2669	2854	2886	3759	4669
Grants-in-aid and contributions	8	9	147	550	358
11. Capital Expenditure	1453(8)	1688 (8)	2373 (10)	2629 (8)	2001 (5)
<i>Plan</i>	<i>1403 (97)</i>	<i>1471 (87)</i>	<i>2286 (96)</i>	<i>2549 (97)</i>	<i>1930 (96)</i>
<i>Non Plan</i>	<i>50 (3)</i>	<i>217 (13)</i>	<i>87 (4)</i>	<i>80 (3)</i>	<i>71 (4)</i>
General Services	23	43	36	75	54
Social Services	155	266	497	452	176
Economic Services	1275	1379	1840	2102	1771
12. Disbursement of Loans and Advances	81	143	89	99	71
13. Total (10+11+12)	12990	14575	16705	23960	25024

Appendix-1.4 (Continued)

	2006-07	2007-08	2008-09	2009-10	2010-11
14. Repayment of Public Debt	495 (3)	575 (3)	781 (3)	1008 (3)	923 (3)
Internal Debt (excluding Ways and Means Advances and Overdraft)	382	569	667	788	800
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	113	6	114	220	123
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	13485	15150	17486	24968	25947
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	4502 (25)	6190 (29)	7214 (29)	9027 (27)	10537 (29)
19. Total disbursement by the state (16+17+18)	17987	21340	24700	33995	36484
Part C. Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 2211	(+) 2581	(+) 3834	(-) 1348	(+) 53
21. Fiscal Deficit (-) /Surplus (+) (4-13)	(+) 712	(+) 790	(+) 1407	(-) 4043	(-) 1991
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 2228	(+) 2302	(+) 3000	(-) 2210	(-) 79
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1516	1512	1593	1833	1912
24. Financial Assistance to local bodies etc.	1246	1151	1142	1514	2150
25. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/overdraft	--	--	--	--	--
27. Gross State Domestic Product (GSDP) ♦	64692	71076	81221	92472 (Q)	104218 (Adv)
28. Outstanding fiscal liabilities (year end) including interest	22114	23383	26827	30298	31605
29. Outstanding guarantees (year end)	904	951	796	299	247
30. Maximum amount guaranteed (year end)	1563	1189	1092	593	652
31. Number of incomplete projects	340	391	105	38	187
32. Capital blocked in incomplete projects	224	375	405	138	556
Part E. Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.38	4.73	5.11	5.39	5.69
Own Non-Tax Revenue/GSDP	2.87	3.00	2.80	2.98	2.28
Central Transfers/GSDP	12.87	13.83	14.35	13.13	14.11
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.08	20.51	20.57	25.91	24.01
Total Expenditure/Revenue Receipts	95.05	95.11	92.41	120.50	108.78
Revenue Expenditure/Total Expenditure	88.19	87.44	85.21	88.61	91.72

Appendix-1.4

	2006-07	2007-08	2008-09	2009-10	2010-11
Expenditure on Social Services/Total Expenditure	35.66	35.84	37.96	37.54	41.30
Expenditure on Economic Services/Total Expenditure	30.36	29.04	28.28	24.46	25.74
Capital Expenditure/Total Expenditure	11.19	11.58	14.21	10.97	8.00
Capital Expenditure on Social and Economic Services/Total Expenditure	11.00	11.29	13.99	10.66	7.78
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 3.42	(+) 3.63	(+) 4.72	(-) 1.46	(+) 0.05
Fiscal Deficit (surplus)/GSDP	(+) 1.10	(+) 1.11	(+) 1.73	(-) 4.37	(-) 1.91
Primary Deficit (surplus)/GSDP	(+) 3.44	(+) 3.24	(+) 3.69	(-) 2.39	(-) 0.08
Revenue Deficit/Fiscal Deficit	*	*	*	33.34	*
Primary Revenue Balance/GSDP	(+) 5.82	(+) 5.81	(+) 6.72	(+) 0.56	(+) 1.91
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	31.84	30.77	31.07	30.78	28.49
Fiscal Liabilities/RR	150.71	142.71	139.59	143.16	129.07
Primary Deficit <i>vis-à-vis</i> quantum spread	**	**	**	(-) 1.85	(-) 0.04
Debt Redemption (Principal + Interest)/Total Debt Receipts	103.14	102.82	76.99	82.38	110.19
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.93	1.21	0.94	0.70	0.69
Balance from Current Revenue (₹ in crore)	(+) 332	(+) 851	(+) 1308	(-) 2283	(-) 560
Financial Assets/Liabilities (in per cent)	1.01	1.12	1.26	1.18	1.18

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

* There was revenue surplus ** There was Primary surplus

(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 2010-11' and figures for 2009-10 and 2010-11 are Quick Estimates and Advance Estimates figures respectively as furnished by the Director of Economics and Statistics.

Appendix-1.5
(Reference to Paragraph 1.4.2. Page 16)

(A) Tax Revenue for the year 2006-11

(₹ in crore)

Heads	2006-07	2007-08	2008-09	2009-10	2010-11	
					Budget Estimate	Actual
Taxes on Sales, Trade, etc.	2,783	2,691	3,111	3,535	3,659	4,319
State Excise	175	189	199	239	259	323
Taxes on Vehicle	151	139	145	177	179	232
Stamps and Registration Fees	97	110	111	108	137	123
Land Revenue	74	80	113	117	170	142
Other Taxes ²	203	150	471	811	572	791
Total	3,483	3,359	4,150	4,987	4,976	5,930

Source: Finance Accounts

(B) Non-tax Revenue for the year 2006-11

(₹ in crore)

Heads	2006-07	2007-08	2008-09	2009-10	2010-11	
					Budget Estimate	Actual
Interest receipts, dividends and profits	186	265	452	509	518	431
General Services	33	140	140	351	198	91
Social Services	135	31	21	25	100	27
Economic Services	1,505	1,699	1,659	1,868	1966	1824
Total	1,859	2,135	2,272	2,753	2,782	2,373

Source: Finance Accounts

² Other Taxes include taxes on agricultural income 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-1.6
(Reference to Paragraph 1.6.2; Page 32)

Statement showing impact of Government Policies in the State

SI No.	Description	Unit	Year	
			2009-10	2010-11
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	30054	35071 ³
	(ii) Upper Primary	Number	7315	7315
	(iii) High/Post Basic	Number	5215	5215
	(iv) Higher Secondary	Number	755	755
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	22.97	25.93
	(ii) Upper Primary	In lakh	8.78	17.24
(c)	Literacy	Percentage	63.25	73.18
(d)	Colleges			
	(i) Government Colleges	Number	7	7
	(ii) Provincialised Colleges	Number	189	189
	(iii) Venture Colleges	Number	172	174
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	5	5
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	3	4
(b)	Polytechnics	Number	9	9
(c)	Junior Technical School	Number	2	1
(d)	National Institute of Technology	Number	1	1
(e)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	239	239
(ii)	Primary Health Centres	Number	73	73
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	3	4
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	Number per thousand	64	61
(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	452	452
(ii)	Polyclinics	Number	1	1

³ Including 5,017 newly upgraded EGS to Lower Primary Schools.

(iii)	Veterinary Hospitals	Number	19	19
(iv)	First Aid Centre/Sub-Centre	Number	366	366

1	2	3	4	5
5.	Power			
(i)	Generation	Million Kwh	1617	1615
(ii)	Purchased	Million Kwh	3030	3414
(iii)	Consumption	Million Kwh	4392	4742
(iv)	Rural Electrification	Per cent	66.27	77.28
6.	Roads/Communication			
(i)	Villages connected with roads	Number	13092	13814
(ii)	Motorable Roads	Km	32874	36397
7.	Irrigation			
	Irrigation potential created	Lakh Hectares	7.76	7.97
8.	Railway lines			
(i)	Meter Gauge	Length in Kms	1057	NA
(ii)	Broad Gauge	Length in Kms	1376	NA
9.	Per Capita Income at current prices	In lakh	0.26	0.30
10.	Agriculture Production (Rice)	In lakh tonnes	146	NA

NA-Not available

Source: Information furnished by the Departments

Appendix-1.7
(Reference to Paragraph 1.8.1; Page 36)

Summarised Financial Position of the Government of Assam as on 31 March 2011

(₹ in crore)

As on 31 March 2010		Liabilities	As on 31 March 2011	
16674.04		Internal Debt		17903.67
	11261.29	Market Loans bearing interest	11561.33	
	0.01	Market Loans not bearing interest	0.01	
	1.40	Loans from LIC	1.07	
	13.53	Loans from General Insurance Corporation of India	11.63	
	673.15	Loans from NABARD	744.53	
	0.08	Compensation and other Bonds	0.08	
	--	Loans from NCDC	--	
	2.76	Loans from other Institutions	2.73	
	--	Ways and Means Advances	--	
	4721.82	Special Securities issued to National Small Savings Fund of the Central Government	5582.29	
	--	Other Loans	--	
2346.38		Loans and Advances from Central Government		2238.69
	0.25	Pre 1984-85 Loans	0.25	
	86.30	Non-Plan Loans	87.38	
	1894.84	Loans for State Plan Schemes	1786.07	
	258.57	Loans for Central Plan Schemes	258.57	
	44.86	Loans for Centrally Sponsored Plan Schemes	44.86	
	61.56	Loans for Special Plan Schemes	61.56	
	--	Ways and Means Advances	--	
4812.51		Small Savings, Provident Funds, etc.		5352.93
2619.99		Deposits		2218.76
2011.80		Reserve Funds		1978.68
50.00		Contingency Fund		50.00
5181.17		Surplus on Government Account		5234.29
	1347.71	Deficit of current year	--	
	--	Current year's surplus	53.12	
	--	Add: Miscellaneous Government Account	--	
	6528.88	Add: Accumulated surplus up to 31 March 2010	5181.17	
--		Overdraft with Reserve Bank of India		--
33695.89		Total		34977.02
As on 31 March 2010		Assets	As on 31 March 2011	
18587.28		Gross Capital Outlay on Fixed Assets		20588.18
	2145.42	Investments in shares of Companies, Corporations etc.	2165.82	
	16441.86	Other Capital Outlay	18422.36	
2944.12		Loans and Advances		2986.91
	2214.10	Loans for Power Project	2264.31	
	670.52	Other Development loans	690.95	
	59.50	Loans to Government Servants and Miscellaneous loans	31.65	
2957.78		Civil Advances		3285.16
426.84		Remittance Balances		398.87
946.14		Suspense and Miscellaneous Balances		766.10
1049.93		Investments out of Reserve Fund		1169.93
6783.80		Closing Cash-Balances		5781.87
	10.32	Departmental Cash Balances including Permanent Advances	7.29	
	8177.89	Cash Balance Investments	6747.83	
	(-) 1404.41	Deposit with Reserve Bank of India	(-) 973.25	
33695.89		Total		34977.02

Explanatory Notes to Appendices 1.2 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 2.3.1; Page 52)

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)

SI No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
1	1	State Legislature (Revenue Voted) (Capital Voted)	41.78 38.93	14.15 18.46	34 47
2	3	Administration of Justice (Revenue Voted) (Revenue Charged)	162.26 44.50	50.74 11.02	31 25
3	5	Sales Tax & Other Taxes (Revenue Voted)	100.61	27.48	27
4	6	Land Revenue & Land Ceiling (Revenue Voted)	367.99	243.51	66
5	7	Stamps & Registration (Revenue Voted)	29.95	12.29	41
6	8	Excise & Prohibition (Revenue Voted)	41.10	13.41	33
7	9	Transport Services (Revenue Voted)	169.20	43.56	26
8	11	Secretariat & Attached Offices (Revenue Voted)	1734.53	1114.14	64
9	12	District Administration (Revenue Voted)	233.13	132.21	57
10	13	Treasury & Accounts Administration (Revenue Voted)	83.88	32.90	39
11	14	Police (Revenue Voted)	2240.41	648.18	29
12	15	Jails (Revenue Voted)	61.00	22.58	37
13	16	Stationery & Printing (Revenue Voted)	30.20	11.63	39
14	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	202.68 109.65	52.87 57.25	26 52
15	20	Civil Defense & Home Guards (Revenue Voted)	149.96	33.58	22
16	25	Miscellaneous General Services (Revenue Voted)	161.89	95.49	59
17	27	Art & Culture (Revenue Voted)	116.07	46.32	40
18	29	Medical & Public Health (Revenue Voted)	1879.55	541.81	29
19	30	Water Supply & Sanitation (Revenue Voted)	353.15	83.36	24

20	31	Urban Development (Town & Country Planning) (Revenue Voted)	220.24	189.07	86
21	33	Residential Building (Capital Voted)	24.90	16.84	68
22	34	Urban Development (Municipal Admn. Department) (Revenue Voted) (Capital Voted)	117.90 24.70	62.16 22.83	53 92
23	36	Labor & Employment (Revenue Voted)	248.76	153.98	62
24	38	Welfare of SC/ST & other Backward Classes (Revenue Voted)	526.13	224.02	43
25	39	Social Security, Welfare & Nutrition (Revenue Voted)	1241.16	466.34	38
26	41	Natural Calamities (Revenue Voted)	273.77	132.48	48
27	42	Social Services (Revenue Voted)	779.44	704.82	90
28	43	Co-operation (Revenue Voted) (Capital Voted)	67.79 5.15	15.93 2.95	23 57
29	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	31.54 1186.61	28.21 987.24	89 83
30	45	Census, Surveys & Statistics (Revenue Voted)	36.41	11.78	32
31	48	Agriculture (Revenue Voted)	1009.48	291.74	29
32	49	Irrigation (Revenue Voted) (Capital Voted)	519.91 479.88	232.24 150.60	45 31
33	52	Animal Husbandry (Revenue Voted) (Capital Voted)	248.57 15.00	81.81 15.00	33 100
34	53	Dairy Development (Revenue Voted)	42.06	20.84	50
35	54	Fisheries (Revenue Voted)	73.22	31.05	42
36	55	Forestry & Wild Life (Revenue Voted)	458.98	226.10	49
37	56	Rural Development (Panchayat) (Revenue Voted)	595.47	242.59	41
38	58	Industries (Capital Voted)	122.39	91.94	75
39	59	Sericulture & Weaving (Revenue Voted)	290.09	74.57	25
40	60	Cottage Industries (Revenue Voted)	55.60	14.66	26
41	61	Mines & Minerals (Capital Voted)	15.00	15.00	100

42	62	Power (Electricity) (Revenue Voted) (Capital Voted)	183.73 390.46	150.91 166.57	82 43
43	63	Water Resources (Revenue Voted) (Capital Voted)	222.98 669.09	69.15 438.72	31 66
44	64	Roads & Bridges (Revenue Voted) (Capital Voted)	884.27 788.41	264.16 378.10	30 48
45	65	Tourism (Capital Voted)	36.13	24.71	68
46	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1438.71	1081.14	75
47	69	Scientific Services & Research (Revenue Voted)	34.06	18.55	54
48	71	Education (Elementary, Secondary etc.) (Revenue Voted)	5982.47	1286.65	22
49	72	Relief & Rehabilitation (Revenue Voted)	42.02	27.98	67
50	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	577.97 45.78	395.78 40.38	68 88
51	74	Sports & Youth Services (Revenue Voted)	70.38	21.35	30
52	75	Information Technology (Capital Voted)	54.45	33.78	62
53	76	Hill Areas Department (KAAC) (Revenue Voted)	684.78	270.25	39
54	77	Hill Areas Department (NCHAC) (Revenue Voted)	357.05	122.24	34
Total			29525.31	12604.15	-

Appendix-2.2

(Reference to Paragraph 2.3.1; Page 52)

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

(₹ in crore)

Sl No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue-Voted						
1	3 - Administration of Justice	142.87	19.39	162.26	111.52	50.74
2	6 - Land Revenue & Land Ceiling	337.06	30.93	367.99	124.48	243.51
3	11 - Secretariat & Attached Offices	1651.19	83.34	1734.53	620.39	1114.14
4	12 - District Administration	228.81	4.32	233.13	100.92	132.21
5	14 - Police	2198.97	41.44	2240.41	1592.23	648.18
6	17 - Administrative & Functional Buildings	195.66	7.02	202.68	149.81	52.87
7	23 - Pensions & Other Retirement Benefits	2510.48	22.00	2532.48	2379.53	152.95
8	25 - Miscellaneous General Services	161.89	-	161.89	66.40	95.49
9	26 - Education (Higher Education)	904.73	95.45	1000.18	891.52	108.66
10	29 - Medical & Public Health	1744.96	134.59	1879.55	1337.74	541.81
11	30 - Water Supply & Sanitation	347.22	5.93	353.15	269.79	83.36
12	31 - Urban Development (Town & Country Planning)	217.51	2.73	220.24	31.17	189.07
13	34 - Urban Development (Municipal Administration Deptt.)	110.90	7.00	117.90	55.74	62.16
14	36 - Labour & Employment	230.14	18.62	248.76	94.78	153.98
15	38 - Welfare of SCs/STs & OBCs etc.	417.17	108.96	526.13	302.11	224.02
16	39 - Social Security, Welfare & Nutrition	1198.43	42.73	1241.16	774.82	466.34
17	41 - Natural Calamities	268.77	5.00	273.77	141.29	132.48
18	42 - Social Services	737.79	41.65	779.44	74.62	704.82
19	48 - Agriculture	722.20	287.28	1009.48	717.74	291.74
20	49 - Irrigation	517.76	2.15	519.91	287.67	232.24
21	52 - Animal Husbandry	238.56	10.01	248.57	166.76	81.81
22	55 - Forestry & Wild Life	448.42	10.56	458.98	232.88	226.10
23	56 - Rural Development (Panchayat)	588.45	7.02	595.47	352.88	242.59
24	57 - Rural Development	622.23	74.57	696.80	560.49	136.31
25	59 - Sericulture & Weaving	287.76	2.33	290.09	215.52	74.57
26	62 - Power (Electricity)	182.13	1.60	183.73	32.82	150.91
27	63 - Water Resources	220.58	2.40	222.98	153.83	69.15
28	64 - Roads & Bridges	720.79	163.48	884.27	620.11	264.16
29	66 - Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1434.27	4.44	1438.71	357.57	1081.14

Audit Report (State Finances) for the year ended 31 March 2011

SI No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
30	71 – Education (Elementary, Secondary etc.)	5922.07	60.40	5982.47	4695.82	1286.65
31	73 – Urban Development (GDD)	549.03	28.94	577.97	182.19	395.78
32	76 – Hill Areas Department (KAAC)	626.31	58.47	684.78	414.53	270.25
33	77 – Hill Areas Department (NCHAC)	280.92	76.13	357.05	234.81	122.24
34	78 – Welfare of Plain Tribes & Other Backward Classes (BTC)	1093.94	35.56	1129.50	988.98	140.52
Revenue-Charged						
35	Public Debt & Servicing of Debt	2527.44	-	2527.44	2032.12	495.32
Capital-Voted						
36	17 – Administrative & Functional Buildings	65.18	44.47	109.65	52.40	57.25
37	44 – North Eastern Council Schemes	1175.67	10.94	1186.61	199.37	987.24
38	49 – Irrigation	341.98	137.90	479.88	329.28	150.60
39	58 – Industries	105.24	17.15	122.39	30.45	91.94
40	62 – Power (Electricity)	295.14	95.32	390.46	223.89	166.57
41	63 – Water Resources	176.50	492.59	669.09	230.37	438.72
42	64 – Roads & Bridges	702.96	85.45	788.41	410.31	378.10
Total		33450.08	2380.26	35830.34	22841.65	12988.69

Appendix-2.3

(Reference to Paragraph 2.3.2; Page 52)

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	40	Sainik Welfare and Other Relief Programmes (Revenue Voted)	12.09	16.35	4.26	35
Total			12.09	16.35	4.26	

Appendix-2.4

(Reference to Paragraph 2.3.3; Page 52)

Statement showing expenditure without provision

(₹ in crore)

SI No.	Grant/Appropriation No.-Major Head of Accounts-Sub-Head-Detailed Head	Expenditure without provision
1	9-3055-1394-(911) Deduct Recoveries of Over payments	0.40
2	14-2055-0433 Police Range Six Schedule (Pt-I) Areas	0.20
3	14-2055-0433 Special Branch Sixth Schedule (Pt-I) Areas	1.23
4	14-2055—0446 Armed Police Battalions Sixth Schedule (Pt-I) Areas	20.89
5	14-2055-3191 (630) Armed Police Battalion Sixth Schedule (Pt-I) Areas	0.59
6	14-2055-0145 District Police Proper Sixth Schedule (Pt-I) Areas	24.15
7	14-2055-0256 Women Police Sixth Schedule (Pt-I) Areas	0.26
8	14-2055-0281 Sixth Schedule (Pt-I) Areas	1.10
9	14-2055-0449 New Police Stations & Outposts Sixth Schedule (Pt-I) Areas	3.60
10	14-2055-0451 Explosive Magazines Guards Sixth Schedule (Pt-I) Areas	0.43
11	14-2055-0464 Police Guards for SBI Branch Sixth Schedule (Pt-I) Areas	0.29
12	14-2055-0472 Raising of Additional Platoon Sixth Schedule (Pt-I) Areas	0.89
13	14-2055-0473 Police Guard for supply check gates Sixth Schedule (Pt-I) Areas	0.17
14	14-2055-1015 Sixth Schedule (Pt-I) Areas	0.31
15	14-2055-3191 (632) District Police Proper Sixth Schedule (Pt-I) Areas	0.87
16	14-2055-3191 (641) Deployment of Central and Other Police Force Sixth Schedule (Pt-I) Areas	0.21
17	14-2055-0474 Village Police/Village Defence organization Sixth Schedule (Pt-I) Areas	0.62
18	14-2055-0478 Police Hospital Sixth Schedule (Pt-I) Areas	0.29
19	14-2055-0483 New Town Indian Reserve Battalion Sixth Schedule (Pt-I) Areas	2.30
20	17-2059-3847 (911) Deduct Recoveries of Overpayments	5.27
21	17-2059-0499 Work Charged & Muster Roll	0.17
22	25-2075-3888 Expenditure in connection with the revision of Pay & Pension	3.00
23	25-2075 Sixth Schedule (Pt-I) Areas	0.22
24	25-2075-3889 (911) Deduct Recoveries of Overpayments	37.29
25	27-2075-0543 Artist Pension	1.51
26	38-2225-3610 (911) Deduct Recoveries of Overpayments	0.21
27	39-2235-3959 (832) Assistance to State & District Child Protection Society State Adoption Resource Agent	3.02
28	41-2245-4047 (911) Deduct Recoveries of Overpayments	0.45
29	44-4552-5348 Non-Lapsable Central Pool of Resources (NLCPR)	41.28
30	57-2501-1345 National Rural Employment Programme	1.91
31	63-4711-4078 (221) AIFRERMA	17.50
32	71-2202-0629 Assam Classical Institution (Sanskrit & Pali Prakrit)	0.47
33	71-2202-3660 (911) Deduct Recoveries of Overpayments	0.39
34	72-2235-0933 Relief Grants for Relief & Rehabilitation for Disturbance	1.81

	Grants (One time ACA) Sixth Schedule (Pt-I) Areas	
35	74-2204-4255 (911) Deduct Recoveries of Overpayments	0.37
36	76-2202-6330 Upgradation of Standard of Administration Award of 12 th Finance Commission, Sixth Schedule (Pt-I) Areas	1.14
37	76-2225-0863 (770) Project Admn. Entertainment of Project Director ITDP, Sixth Schedule (Pt-I) Areas	0.35
38	76-2402-0122 (602) Nature Conservation, Sixth Schedule (Pt-I) Areas	0.38
39	76-2402-0122 (603) Building and Approach Road, Sixth Schedule (Pt-I) Areas	0.42
40	76-2402-1136 Bamboo Plantation/Regeneration, Sixth Schedule (Pt-I) Areas	0.34
41	76-2402-1141 Protective Afforestation, Sixth Schedule (Pt-I) Areas	0.23
42	76-2402-1144 Terracing with water distribution/harvesting, Sixth Schedule (Pt-I) Areas	0.62
43	76-2406-0121 Buildings, Sixth Schedule (Pt-I) Areas	1.96
44	76-2406-1245 Nursery, Sixth Schedule (Pt-I) Areas	0.64
45	76-2406-1251 Medical Plant Cultivation, Sixth Schedule (Pt-I) Areas	0.42
46	76-2406-1256 Plantation of Quick growing spices- Sixth Schedule (Pt-I) Areas	2.44
47	76-2406-1259 Rehabilitation of degraded Forests- Sixth Schedule (Pt-I) Areas	1.64
48	76-2406-1286 (200) Botanical Garden- Sixth Schedule (Pt-I) Areas	0.32
49	76-2515-3821 Backward Region Grant Fund (BRGF), Sixth Schedule (Pt-I) Areas	1.98
50	76-4216-0220 Public Works, Sixth Schedule (Pt-I) Areas	0.67
51	76-4552-5348 Non-Lapsable Central Pool of Resources (NLCPR), Sixth Schedule (Pt-I) Areas	1.70
52	76-4552-1597 Amreng Minor Irrigation, Sixth Schedule (Pt-I) Areas	0.86
53	76-4702-1705 Accelerated Irrigation Benefit Programme (AIBP), Sixth Schedule (Pt-I) Areas	0.56
54	77-2402-1143 Land Improvement, Sixth Schedule (Pt-I) Areas	0.80
55	77-2402-1144 Terracing with water distribution/Harvesting, Sixth Schedule (Pt-I) Areas	3.24
56	77-2406-1240 Amenities to Staff, Sixth Schedule (Pt-I) Areas	0.98
57	77-2406-0295 Social Forestry, Sixth Schedule (Pt-I) Areas	1.53
58	77-2406-1256 Plantation of quick growing species, Sixth Schedule (Pt-I) Areas	1.01
59	77-2406-1259 Rehabilitation of degraded Forest, Sixth Schedule (Pt-I) Areas	0.19
60	77-2501-1340 (680) Block Administration (Swarnajyoti Gram Swarojgar Yojana), Sixth Schedule (Pt-I) Areas	0.22
61	77-4210 (110) Hospital and Dispensaries, Sixth Schedule (Pt-I) Areas	0.18
62	77-4552-1230 Roads & Bridges, Sixth Schedule (Pt-I) Areas	1.36
63	78-2202-0800 (704) Non-recurring Building Grant to Non-Govt. Colleges/Institutions, Sixth Schedule (Pt-I) Areas	0.24
64	78-2203 (112) Engineering/Technical Colleges & Institutions, Sixth Schedule (Pt-I) Areas	9.66
65	78-2235-0177 Implementation of ICDS schemes, Sixth Schedule (Pt-I) Areas	0.80
66	78-2245 (800) Other Expenditure, Sixth Schedule (Pt-I) Areas	6.49
67	78-2406-0121 Buildings, Sixth Schedule (Pt-I) Areas	1.87
68	78-4059 (051) Construction, Sixth Schedule (Pt-I) Areas	0.24
69	78-4552-3240 Various projects and schemes for BTAC as per	7.43

Memorandum of Settlement, Sixth Schedule (Pt-I) Areas		
70	78-4701 (011) Champabati Irrigation Project- Sixth Schedule (Pt-I) Areas	2.24
71	78-4702-0160 Flow Irrigation, Sixth Schedule (Pt-I) Areas	31.72
72	78-4711-0120 Brahmaputra Flood Control Project, Sixth Schedule (Pt-I) Areas	4.68
73	78-4711-0107 Assistance to the Bodoland Autonomous Council, Sixth Schedule (Pt-I) Areas	14.97
74	78-5054 (337) Road Works, Sixth Schedule (Pt-I) Areas	42.69
75	78-5452-2823 Construction of Bodoland Movement Cemetery cum Tourist Centre at Deborgaon, Kokrajhat, Sixth Schedule (Pt-I) Areas	5.13
Total		328.01

Appendix-2.5
(Reference to Paragraph 2.3.4; Page 53)

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

Sl No.	Debit Head	Credit Head	Month	Credit Amount (₹ in crore)
1	2225	8443	--	47.31
2	2070	8443	--	1.70
3	2575	8443	March 2011	19.31
4	2202	8443	--	103.43
5	4552	8443	March 2011	5.26
6	2851	8443	March 2011	0.08
7	2711	8443	March 2011	0.52
Total				177.61

Appendix-2.6
(Reference to Paragraph 2.3.5; Page 53)
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.
2009-10	6-grants	Revenue Voted -27, 40 and 47 Capital Voted -1, 11 and 60	27.87	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
Total			2361.67	

Appendix-2.7
(Reference to Paragraph 2.3.7; Page 54)

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	3-Administration of Justice	42.38	33.48	8.90	2.12
A Total for Revenue (Charged)		42.38	33.48	8.90	2.12
A Revenue (Voted)					
2	1-State Legislature	35.57	27.63	7.94	6.21
3	2-Council of Ministers	6.57	6.09	0.48	0.56
4	3-Administration of Justice	142.87	111.52	31.35	19.39
5	6-Land Revenue & Land Ceiling	337.06	124.49	212.57	30.93
6	7-Stamps and Registration	26.42	17.66	8.76	3.54
7	8-Excise and Prohibition	39.73	27.68	12.05	1.37
8	9-Transport Services	157.24	125.64	31.60	11.96
9	11-Secretariat & attached Offices	1651.19	620.39	1030.80	83.35
10	12-District Administration	228.81	100.92	127.89	4.32
11	13-Treasury and Accounts Administration	83.59	50.98	32.61	0.29
12	14-Police	2198.97	1592.23	606.74	41.44
13	15-Jails	56.45	38.42	18.03	4.55
14	16-Stationery & Printing	20.77	18.58	2.19	9.43
15	17-Administrative & Functional Buildings	195.66	149.81	45.85	7.02
16	18-Fire Services	80.77	67.56	13.21	1.79
17	20-Civil Defence and Home Guards	146.38	116.38	30.00	3.59
18	21-Guest Houses, Government Hostels etc.	13.02	10.64	2.38	0.40
19	22-Administrative Training	5.60	4.50	1.10	0.50
20	23-Pension & Other Retirement Benefits	2510.48	2379.53	130.95	22.00
21	26-Education (Higher Education)	904.73	891.52	13.21	95.45
22	27-Art & Culture	96.62	69.75	26.87	19.45
23	29-Medical and Public Health	1744.96	1337.74	407.22	134.59
24	30-Water Supply & Sanitation	347.22	269.79	77.43	5.94
25	31-Urban Development (Town & Country Planning)	217.51	31.17	186.34	2.73
26	32-Housing Scheme	3.03	1.52	1.51	1.50
27	33-Residential Building	12.92	9.13	3.79	3.60
28	34-Urban Development (MAD)	110.90	55.74	55.16	7.00
29	35-Information & Publicity	44.19	39.76	4.43	0.24
30	36-Labour & Employment	230.14	94.78	135.36	18.62
31	38-Welfare of Schedule Castes, Schedule Tribes & Other Backward Classes etc.	417.17	302.12	115.05	108.96
32	39-Social Security, Welfare and Nutrition	1198.43	774.82	423.61	42.73
33	41-Natural Calamities	268.77	141.29	127.48	5.00
34	42-Social Services	737.79	74.62	663.17	41.65

35	43-Co-operation	65.71	51.86	13.85	2.08
36	44-North Eastern Council Schemes	29.33	3.33	26.00	2.21
37	45-Census, Surveys and Statistics	36.23	24.63	11.60	0.18
38	48-Agriculture	722.20	717.74	4.46	287.28
39	49-Irrigation	517.75	287.67	230.08	2.15
40	51-Soil & Water Conservation	40.59	34.65	5.94	1.25
41	52-Animal Husbandry	238.56	166.76	71.80	10.01
42	55-Forestry & Wild Life	448.42	232.88	215.54	10.56
43	56-Rural Development (Panchayat)	588.45	352.88	235.57	7.02
44	57-Rural Development	622.22	560.49	61.73	74.57
45	59-Sericulture & Weaving	287.76	215.52	72.24	2.33
46	60-Cottage Industries	54.06	40.94	13.12	1.55
47	62-Power (Electricity)	182.13	32.82	149.31	1.60
48	63-Water Resources	220.58	153.83	66.75	2.40
49	64-Roads & Bridges	720.79	620.11	100.68	163.48
50	65-Tourism	25.04	20.60	4.44	3.31
51	66-Compensation & Assignment to LB & Panchayati Raj Institutions	1434.27	357.57	1076.70	4.44
52	71-Education (Elementary, Secondary etc.)	5922.07	4695.82	1226.25	60.40
53	73-Urban Development (GDD)	549.03	182.19	366.84	28.94
54	74-Sports & Youth Services	66.03	49.02	17.01	4.35
55	76-Hill Areas Development (KAAC)	626.31	414.53	211.78	58.47
56	77-Hill Areas Development (NCHAC)	280.92	234.81	46.11	76.13
57	78-Welfare of Plain Tribes & Backward Classes (BTC)	1093.94	988.98	104.96	35.56
A Total for Revenue (Voted)		29043.92	20124.03	8919.89	1580.37
A Total for Revenue (Charged + Voted)		29086.30	20157.51	8928.79	1582.49
B. Capital (Charged)					
NIL					
B. Total for Capital (Charged)		-	-	-	-
B. Capital (Voted)					
58	17-Administrative & Functional Buildings	65.18	52.40	12.78	44.47
59	30-Water Supply & Sanitation	162.93	135.84	27.09	6.10
60	33-Residential Buildings	12.70	8.06	4.64	12.20
61	34-Urban Development (MAD)	24.20	1.87	22.33	0.50
62	44-North Eastern Council Schemes	1175.67	199.38	976.29	10.94
63	49-Irrigation	341.98	329.29	12.69	137.90
64	58-Industries	105.24	30.45	74.79	17.15
65	62-Power (Electricity)	295.14	223.89	71.25	95.32
66	64-Roads & Bridges	702.96	410.31	292.65	85.45
67	75-Information Technology	47.45	20.67	26.78	7.00
68	77-Hill Areas Development (NCHAC)	27.28	25.06	2.22	0.17
B. Total for Capital (Voted)		2960.73	1437.22	1523.51	417.20
B. Total for Capital (Charged + Voted)		2960.73	1437.22	1523.51	417.20
Grand Total		32047.03	21594.73	10452.30	1999.69

Appendix-2.8
(Reference to Paragraph 2.3.8; Page 55)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)/ Savings (-)
1		03-Governor/Administrator of Union Territories 090-Secretariat (NTA Charged)	2012	10.00	(-) 75.30
2	4	102-Electoral Officers 0144-District Establishment (TA Voted) 105-Charges for conduct of elections to Parliament (NTA Voted)	2015	8.10 (-) 18.02	(-) 47.03 (+) 103.22
3	18	108-Fire Protection and control 504-Fire Service Station (NTA Voted) (TA Voted) 505-Opening of New Fire Service Station (NTA Voted)	2070	(-) 124.36 0.26 178.46	(+) 1053.62 (-) 94.71 (-) 2178.71
4	29	105-Allopathy 3310 Jorhat Medical College (NTA Voted) 110-Hospital & Dispensary 0717 Guwahati Medical College Hospital, Guwahati (NTA Voted)	2210	7.00 7.82	(-) 10.94 (-) 2423.06
5	31	03-Integrated Development of Small & Medium Towns 001-Direction & Administration 0794 Planning Wing (NTA Voted)	2217	5.00	(-) 446.88
6	71	02-Secondary Education 110-Assistance to Non-Government Secondary Schools 0580 Junior College (NTA Voted)	2202	292.69	(-) 278.03
7	74	101-Physical Education (NTA Voted)	2204	1.80	(-) 654.56

Appendix-2.9

(Reference to Paragraph 2.3.9; Page 55)

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

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	3-Administration of Justice	2014-Administration of Justice II State Plan & Non-plan schemes 800-Other expenditure 0185-Legal aid to the poor	General	2.20	0.89	40
2	Public Service Commission	2051-Public Service Commission II State Plan and Non-plan schemes 102-State Public Service Commission	General	7.50	1.72	23
3	21-Guest Houses, Government Hostels etc.	2070-Other Administrative Services II State Plan & Non-plan schemes 115-Guest Houses, Government Hostels etc. 0536-Circuit House/ Assam House/New Delhi/Kolkata/Jawahar - nagar/Shillong 042-Assam House, Kolkata	General	1.54	0.49	32
4	72-Relief & Rehabilitation	2235-Social Security and Welfare II State Plan & Non-plan schemes 01 Rehabilitation 202 Other Rehabilitation Schemes 0933-Relief Grants for Relief & Rehabilitation for disturbance Grants (one time ACA)	General	42.00	27.31	65
Total				53.24	30.41	57

Appendix-2.10

(Reference to Paragraph 2.3.10; Page 56)

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	4-Election (Revenue Voted)	148.20	6.22	6.87	0.65
2	16-Stationery & Printing (Revenue Voted)	30.20	11.63	13.54	1.91
Total		178.40	17.85	20.41	2.56

Appendix-2.11

(Reference to Paragraph 2.3.11; Page 56)
Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(₹ in crore)

I-Grant			
Sl No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
1	3	Administration of Justice (Revenue Charged)	11.02
2	5	Sales Tax & Other Taxes (Revenue Voted)	27.48
3	6	Land Revenue & Land Ceiling (Revenue Charged)	0.01
4	9	Transport Services (Capital Voted)	0.06
5	11	Secretariat & Attached Offices (Capital Voted)	4.78
6	12	District Administration (Revenue Charged)	0.07
7	14	Police (Revenue Voted) (Revenue Charged) (Capital Voted)	648.18 0.84 0.68
8	15	Jails (Revenue Charged)	0.01
9	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	52.87 57.25
10	20	Civil Defence & Home Guards (Revenue Voted) (Revenue Charged)	33.58 0.36
11	22	Administrative Training (Revenue Voted)	1.61
12	23	Pensions & Other Retirement Benefits (Revenue Voted) (Revenue Charged)	152.95 5.71
13	24	Aid Materials (Revenue Voted)	0.01
14	26	Education (Higher Education) (Revenue Voted) (Capital Voted)	108.66 0.10
15	29	Medical & Public Health (Revenue Voted) (Revenue Charged)	541.81 2.15
16	33	Residential Building (Revenue Voted) (Capital Voted)	7.39 16.84
17	34	Urban Development (Municipal Administration Department) (Capital Voted)	22.83

18	39	Social Security, Welfare and Nutrition (Revenue Voted) (Capital Voted)	466.34 1.52
19	40	Sainik Welfare & Other Relief Programmes etc. (Revenue Voted)	4.26
20	41	Natural Calamities (Revenue Voted)	132.48
21	42	Social Services (Revenue Voted)	704.82
22	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	28.21 987.24
23	45	Census, Surveys & Statistics (Revenue Voted)	11.78
24	48	Agriculture (Revenue Voted)	291.74
25	49	Irrigation (Revenue Voted) (Revenue Charged) (Capital Voted)	232.24 0.07 150.60
26	51	Soil & Water Conservation (Revenue Voted)	7.19
27	52	Animal Husbandry (Revenue Voted) (Revenue Charged) (Capital Voted)	81.81 0.75 15.00
28	55	Forestry & Wild Life (Revenue Charged) (Capital Voted)	1.13 1.32
29	61	Mines & Minerals (Capital Voted)	15.00
30	62	Power (Electricity) (Revenue Voted) (Capital Voted)	150.91 166.57
31	64	Roads and Bridges (Revenue Voted) (Capital Voted)	264.16 378.09
32	66	Computerization and Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1081.14
33	68	Loans to Government Servants (Capital Voted)	1.00
34	70	Hill Areas (Revenue Voted) (Capital Voted)	3.32 1.06
35	71	Education (Elementary, Secondary etc.) (Revenue Charged)	0.50
36	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	395.78 40.38
37	74	Sports and Youth Services (Revenue Voted)	21.35

38	76	Hill Areas Department (Karbi Anglong Autonomous Council)	(Revenue Voted) (Capital Voted)	270.25 4.05
39	77	Hill Areas Department (North Cachar Hills Autonomous Council)	(Revenue Voted) (Capital Voted)	122.23 2.39
40	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council)	(Revenue Voted) (Capital Voted)	140.53 1.32
Total				7875.78
II—Appropriation				
41	-	Public Debt & Servicing of Debt	(Revenue Charged) (Capital Charged)	495.32 123.92
Total				619.24
Grand Total				8495.02

Appendix-2.12

(Reference to Paragraph 2.3.11; Page 56)

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	1-State Legislature (Revenue Voted)	14.15	8.92	5.23
2	3-Administration of Justice (Revenue Voted)	50.74	1.31	49.43
3	6-Land Revenue & Land Ceiling (Revenue Voted)	243.51	0.03	243.48
4	7-Stamps & Registration (Revenue Voted)	12.29	0.04	12.25
5	8-Excise & Prohibition (Revenue Voted)	13.41	12.26	1.15
6	9-Transport Services (Revenue Voted)	43.56	0.01	43.55
7	11-Seretariat & Attached Offices (Revenue Voted)	1114.14	18.41	1095.73
8	12-District Administration (Revenue Voted)	132.21	0.03	132.18
9	13-Treasury & Accounts Administration (Revenue Voted)	32.90	18.93	13.97
10	15-Jails (Revenue Voted)	22.58	18.64	3.94
11	19-Vigilence Commission & Others (Revenue Voted)	7.90	0.03	7.87
12	21-Guest Houses, Govt. Hostels etc. (Revenue Voted)	2.78	0.54	2.24
13	25-Miscellaneous General Services (Revenue Voted)	95.49	0.14	95.35
14	27-Arts & Culture (Revenue Voted)	46.32	3.08	43.24
15	30-Water Supply & Sanitation (Revenue Voted)	83.36	76.74	6.62
16	34-Urban Development (Municipal Administration Department) (Revenue Voted)	62.16	56.15	6.01
17	36-Labour & Employment (Revenue Voted)	153.98	5.35	148.63
18	37-Food Storage, Warehousing & Civil Supplies (Revenue Voted)	24.89	19.42	5.47
19	38-Welfare of Scheduled Castes/Schedule Tribes & Other Backward Classes etc. (Revenue Voted)	224.02	1.13	222.89
20	43-Co-operation (Revenue Voted) (Capital Voted)	15.93 2.95	14.86 1.95	1.07 1.00

21	46-Weights & Measures (Revenue Voted)	7.08	5.57	1.51
22	53-Dairy Development (Revenue Voted)	20.84	18.64	2.20
23	54-Fisheries (Revenue Voted)	31.05	16.06	14.99
24	55-Forestry & Wild Life (Revenue Voted)	226.10	78.29	147.81
25	56-Rural Development (Panchayat) (Revenue Voted)	242.59	227.75	14.84
26	57-Rural Development (Revenue Voted)	136.31	118.22	18.09
27	58-Industries (Capital Voted)	91.94	0.70	91.24
28	59-Sericulture & Weaving (Revenue Voted) (Capital Voted)	74.57 4.30	59.33 0.30	15.24 4.00
29	60-Cottage Industries (Revenue Voted)	14.66	3.58	11.08
30	63-Water Resources (Capital Voted)	438.72	361.75	76.97
31	67-Horticulture (Revenue Voted)	4.31	1.77	2.54
32	69-Scientific Services & Research (Revenue Voted)	18.55	5.42	13.13
33	71-Education (Elementary, Secondary etc.) (Revenue Voted)	1286.65	0.14	1286.51
Total		4996.94	1155.49	3841.45

Appendix-2.13
(Reference to Paragraph 2.3.12; Page 56)

Rush of Expenditure

(₹ in crore)

Sl No.	Grant No. and Name	Head of Account Scheme/ Service	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during March 2011
1	1-State Legislature	4217	16.60	20.47	81.09
2	4-Elections	2015	102.62	141.99	72.27
3	17-Administrative and Functional Buildings	4059	26.56	47.12	56.37
4	19-Vigilance Commission and Others	2070	47.70	70.81	67.36
5	27-Art and Culture	2205	48.58	68.24	71.19
6	49-Irrigation	4702	167.65	315.75	53.10
7	50-Other Special Areas Programme	2575	55.71	56.56	98.50
8	58-Industries	2852	14.27	21.91	65.13
9	62-Power (Electricity)	4801	111.52	173.68	64.21
10	65-Tourism	3452	15.47	20.60	75.10
		5452	11.19	11.42	97.99
11	73-Urban Development (Guwahati Development Department)	2217	128.53	182.19	70.55
12	75-Information Technology	4859	17.84	20.68	86.27

Appendix-2.14

**(Reference to Paragraph 2.4.1; Page 57)
Pending DCC bills for the years up to 2010-11**

(₹ in lakh)

SI No.	Department	Amount
1	Administrative Reforms (Training)	17.55
2	Agriculture	378.02
3	Animal Husbandry	10.00
4	Assembly Secretariat	76.45
5	Chief Ministers Secretariat	0.65
6	Co-operation	0.17
7	Cultural Affairs	504.55
8	Diary Development	106.69
9	Development of Border Area	3404.46
10	Education	2031.87
11	Election	8682.30
12	Excise	0.23
13	Food & Civil Supplies	412.51
14	Finance (Taxation)	94.66
15	Finance	62538.04
16	Fishery	40.33
17	General Administration	981.13
18	Guwahati Development	1246.00
19	Health	8949.16
20	Hill Areas	2161.43
21	Home	29941.99
22	Industry and Commerce	1130.52
23	Information and Public Relation	100.00
24	Information & Technology	677.00
25	Irrigation	0.21
26	Judicial	40.12
27	Labour and Employment	12.14
28	Mines, Minerals and Power	2.70
29	Panchayat and Rural Development	3236.59
30	Pension and Public Grievances	0.63
31	Personnel	8.11
32	Planning and Development	6644.74
33	Political	505.45
34	Public Health Engineering	0.04
35	Public Works	2670.22
36	Revenue	3106.47
37	Revenue & Disaster Management	90.75
38	Rural Development	1.00
39	Sainik Welfare	3.02
40	Science Technology and Environment	264.03
41	Secretariat Administration	4246.24
42	Sericulture	75.28
43	Social Welfare	3759.81
44	Sports & Youth Welfare	849.65
45	Tourism	55.10
46	Town & Country Planning	300.02
47	Transport	217.27
48	Water Resources	0.51
49	Welfare of Plain Tribes and Backward Classes	4048.66
Total		153624.47

Appendix-2.15
(Reference to Paragraph 2.6.4; Page 61)
Unnecessary supplementary Grant

(₹ in crore)

Grant no	Head of Account	Category of expenditure	Original provision	Expenditure	Savings out of original provision	Supplementary provision
1	2	3	4	5	6	7
29- Medical & Public Health	2210-01UHS Allopathy-001 D&A-0172 HQ Esst	Non plan	4.71	3.29	1.42	0.72
	2210-01-UHS-003 Trg-0737-Trg of Health Programme	Non Plan	0.79	0.21	0.58	0.05
	2210-01-UHS-Allopathy-110 Hospital & Dispensary-0163 General Govt. Hospital	Non Plan	112.02	95.82	16.20	10.90
	2210-01-UHS-Allopathy-110 Hospital & Dispensary-0706-LGB Chest. Hospital, Guwahati-Chest Hospital Rangia and CLM Chest Hospital	Non Plan	5.38	3.66	1.72	0.05
	2210-01-UHS-Allopathy-110 Hospital & Dispensary-0707-Laper Hospital	Non Plan	1.03	0.49	0.54	0.01
	2210-01-UHS-Allopathy-110 Hospital & Dispensary-0709-MMC Hospital, Guwahati	Non Plan	7.93	5.26	2.67	0.07
	2210-03-RHS-Allopathy104-Community Health Centre	Non Plan	79.57	35.92	43.65	0.07
	2210-03-RHS-Allopathy-800-OE-910 State Share of CSS	Plan	94.00	29.50	64.50	20.00
	2210-05-001-D&A 0172-HQ Esst	Non plan	2.15	0.27	1.88	0.20
	2210-05-101-Ayurveda-0724- Ayurvedic college and hospital, Guwahati	Non plan	8.12	6.26	1.86	3.49
	2210-05-105-Allopathy-0738 Assam Medical college Dibrugar	Plan	0.30	0.06	0.24	0.36
	2210-05-105 Allopathy-0739-Silchar Medical college, Silchar	Non plan	20.05	18.97	1.08	12.91
	2210-05-105-Allopathy-0746-Dev of Pharmacy Institute attached to AMC,GMC and SMS-088-Pharmacy institute, GMC, Guwahati	Non plan	1.11	0.99	0.12	0.05
	2210-05-105-Allopathy-1710-Regional college of Nursing, Guwahati	Non plan	4.06	3.55	0.51	0.13
	2210-05-105-Allopathy-3308-Barpeta Medical College	Plan	109.16	0.41	108.75	2.61
	2210-05-105-Allopathy3309-Tezpur Medial college	Plan	107.06	0.10	106.96	0.10
	2210-05-105-Allopathy 3958-Assam Hill Medical college and Research Institute, Diphu	Plan	6.00	4.75	1.25	0.19
	2210-05-105-Allopathy-5308- Jorhat Medical Institute	Non plan	1.10	0.68	0.42	0.56
	2210-05-110-Hospital and Dispensary-0718 Assam Medical college Hospital, Dibrugarh	Non plan	37.67	32.97	4.70	2.60
	2210-05-110-Hospital and Dispensary-0717-Ghy Medical college Hospital, Guwahati	plan	16.62	7.30	9.32	1.70
		Non plan	49.91	39.82	10.09	3.04
	2210-05-110-Hospital and Dispensary-718-Silchar Medical college Hospital, Silchar	Plan	1.40	0.96	0.44	1.18
		Non plan	23.88	18.39	5.49	1.44
Total			694.02	309.63	384.39	62.43

Appendix-2.16
(Reference to Paragraph 2.6.5; Page 62)
Inadequate supplementary provision leading to excess expenditure

(₹ in crore)

Grant no	Head of Account	Plan/ Non plan	Original provision	Supplementary provision	Total	Expenditure	Excess
1	2	3	4	5	6	7	8
29	2210-Medical and Public Health-03-Rural Health Services-Allopathy-103-Primary Health Centre-0726 Primary Health Units	Non plan (Voted)	218.49	0.50	218.99	235.64	16.65
29	2210-Medical and Public Health-03-Rural Health Services-Allopathy-800 Other Expenditure-830 Operation smile	Plan (Voted)	1.00	2.00	3.00	3.30	0.30
29	2210-Medical and Public Health-05 Medical Education, Training and Research-105 Allopathy-3308 Barpeta Medical College	Non plan (Voted)	0.22	2.00	2.22	111.74	109.52
78	2210-Medical and Public Health-01-Urban Health Services-Allopathy 110 Hospital and Dispensary-0163 General Govt. Hospital	Non plan (Voted)	17.94	1.50	19.44	19.46	0.02
Total			237.65	6.00	243.65	370.14	126.49

Appendix-2.17

(Reference to Paragraph 2.6.8; Page 63)

Unutilized budget provision

(₹ in crore)

Grant No.	Head of account and scheme	Category of expenditure	Voted/Charged	Original provision	Supplementary provision	Saving
1	2	3	4	5	6	7
29	2210-03 Rural Health Services-Allopathy-800 Other Expenditure-3594 NRHM(829) Specific Scheme	Plan	Voted	4.50	-	4.50
	2210-03 Rural Health Services-Allopathy-800 Other Expenditure-3594 NRHM(911) Addl State Share for execution of works at Dist Civil Hospital, Amingaon, Guwahati	Plan	Voted	2.00	-	2.00
	2210-01 Urban Health Services-Allopathy-200-Other Health Scheme- 1217 Dist mental Health programme(III CSS)	Plan	Voted	0.24	-	0.24
	2210-06 Public Health-101-Prevention of control of diseases-0190 Malaria Eradication programme (III CSS)	Plan	Voted	0.01	-	0.01
	2210-01 Urban Health Services-Allopathy-110- Hospital and dispensary-0194 Mental Hospital and dispensary, Tezpur	Non Plan	Voted	1.87	-	1.87
	2210-03 Rural Health Services (RHS)-Allopathy-110 Hospital and Dispensaries-0208 Hospital and Dispensaries	Non-plan	Charged	-	1.61	1.61
	2210-03 RHS-Allopathy-800 Other Expenditure-2860 Subscription Based Insurance Scheme for ASHA workers	Plan	Charged	-	0.30	0.30
	2210-03 RHS-Allopathy-800 Other Expenditure-3639 construction/completion of Auditorium Hall at Guwahati Medical College	Plan	Charged	-	3.00	3.00
	2210-05 Medical education, training and Reaearch-001-D&A-0172 HQ Estt-654 Eye Care Sankardev Netralaya,	Plan	Voted	2.47	-	2.47
	2210-05 Medical education, training and Reaearch-001-D&A-0172 HQ Estt-867 Aid to Poor for bye pass surgery patients	Plan	Voted	5.00	-	5.00
	2210-05-105 Allopathy 0741-GMC, Ghy	Plan	Voted	1.01	-	1.01
	2210-05-105 Allopathy 2734-Setting up of Medical college at Nagaon in PP Mode	Plan	Voted	1.00	-	1.00

	2210-05-105 Allopathy-3620-Sri Manta Sankar Dev University of Health Sciences, Ghy	Non Plan	Voted	1.50	-	1.50
	2210-05-105 Allopathy-5307-Grant in aid to Dr. B Baruah cancer institute	Non plan	Voted	2.67	-	2.67
	2211-III-CSS-105-Compensation-1818-Tubectomy	Plan	Voted	0.03	-	0.03
	2211-III-CSS-800-OE	Plan	Voted	0.20	-	0.20
76	2210-Medical and public Health-02 Urban Health Services. Other systems of medicine-101 Ayurveda-735 Ayurvedic dispensaries	Non pan	Voted	0.80	-	0.80
	2210- Medical and public Health-06 Public Health-101 prevention and control of Diseases- 0756 Leprosy control programme	Non pan	Voted	0.38	-	0.38
	2210-Medical and public Health-06 public Health-101 Prevention of and control of Diseases-0190 Malaria Eradication Programme-894 aid materials (CSS)	Plan	Voted	0.39	-	0.39
77	2210-Medical and public Health-06 Public Health-101 prevention and control of Diseases -894 add amount transfer from 3606 Aid material(CSS)	Plan	Voted	0.32	-	0.32
	2210-Medical and Public Health-01 Urban Health Services-Allopath-110 Hospital and Dispensary-0710 other TB Hospital/Clinic (CSS)	Plan	Voted	0.12	0	0.12
TOTAL				24.51	4.91	29.42

Appendix-2.18
(Reference to Paragraph 2.6.9; Page 63)
Excess expenditure

(₹ in crore)					
Grant No	Major Head and Name of the schemes	Plan/Non-plan	Total provisions	Actual Expenditure	Excess (percentage)
1	2	3	4	5	6
29	2210 Medical and Public Health 05 Medical Education, Training and Research 001- Direction and Administration 0172-Headquarter's Establishment	Plan	1.00	6.00	5.00 (500)
29	2210 Medical and Public Health 05 Medical Education, Training and Research 105- Allopathy 3308 Barpeta Medical College	Non-plan	2.22	111.74	109.52 (4933)
29	2210 Medical and Public Health 05 Medical Education, Training and Research 105- Allopathy 3309 Tezpur Medical College	Non-plan	0.24	56.11	55.87 (23279)
29	2210 Medical and Public Health 05 Medical Education, Training and Research 105- Allopathy 3310 Silchar Medical College	Non plan	7.29	14.02	6.73 (92)
29	2210 Medical and Public Health 01 Urban Health Services-Allopathy 001-Direction and Administration 0144 District Establishment	Non plan	0.67	1.72	1.05 (157)
76	2210 Medical and Public Health 01 Urban Health Services-Allopathy-104 Medical store Depots	Non plan	0.13	1.66	1.53 (1177)
77	2210 Medical and Public Health 01 Urban Health Services-Allopathy 001-Direction and Administration 0144 District Establishment	Non plan	0.45	3.54	3.09 (687)
78	2210 Medical and Public Health- 06 Public Health -Allopathy 001-Direction and Administration 0144 District Establishment	Non plan	0.08	2.85	2.77 (3463)
78	2210 Medical and Public Health- 06 Public Health 112 Public Health Education	Non plan	0.24	4.84	4.60 (1917)
Total			12.32	202.48	190.16

Appendix-3.1

(Reference to Paragraph 3.1; Page 69)

Utilisation Certificates outstanding as on 31 March 2011

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					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
		2009-10	8	155.97	-	-	8	155.97
		2010-11	4	152.60	-	-	4	152.60
3	Agricultural Research and Education	2010-11	10	80.60	-	-	10	80.60
4	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
		2010-11	2	2.32	-	-	2	2.32
5	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
6	Civil Supplies	2010-11	1	0.15	-	-	1	0.15
7	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
8	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
		2010-11	36	32.55	-	-	36	32.55
9	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
10	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
		2010-11	1	0.04	-	-	1	0.04
11	Election	2004-05	1	0.12	-	-	1	0.12
12	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
13	Family Welfare	2010-11	2	0.41	-	-	2	0.41
14	Food Storage and Warehousing	2010-11	2	120.29	-	-	2	120.29
15	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
16	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
17	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
		2010-11	15	7.98	-	-	15	7.98
18	Food & Civil Supplies	2006-07	11	1.63	-	-	11	1.63
		2007-08	2	0.10	-	-	2	0.10
19	Forest	2008-09	4	3.48	-	-	4	3.48
20	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
21	Governor Secretariat	2005-06	1	0.01	-	-	1	0.01
22	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
		2009-10	7	11.02	-	-	7	11.02
		2010-11	26	11.05	-	-	26	11.05
23	Handloom & Textile	2008-09	6	2.17	-	-	6	2.17
24	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
		2009-10	3	5.52	-	-	3	5.52
		2010-11	4	82.20	-	-	4	82.20
25	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
26	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
27	Housing	2010-11	1	0.43	-	-	1	0.43
28	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	9	9.95	-	-	9	9.95
		2010-11	7	14.75	-	-	7	14.75
29	Information & Technology	2007-08	1	7.77	-	-	1	7.77
		2008-09	1	0.48	-	-	1	0.48
30	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
31	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
		2010-11	5	1.35	-	-	5	1.35
32	Land Revenue	2009-10	1	0.01	-	-	1	0.01
		2010-11	2	0.45	-	-	2	0.45
33	Local Bodies	2010-11	257	151.20	-	-	257	151.20
34	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
35	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
36	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
37	North Eastern Areas	2010-11	1	1.00	-	-	1	1.00
38	Other Administrative Services	2010-11	6	11.33	-	-	6	11.33
39	Other Agricultural Programmes	2010-11	1	1.52	-	-	1	1.52
40	Other Social Services	2010-11	2	0.36	-	-	2	0.36
41	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
42	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
43	Political	2004-05	1	0.03	-	-	1	0.03
		2008-09	7	4.05	-	-	7	4.05
44	Power	2010-11	2	0.28	-	-	2	0.28
45	Public Health Engineering	2005-06	1	9.22	-	-	1	9.22
		2007-08	4	0.01	-	-	4	0.01
46	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
47	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
48	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
49	Revenue(Registration)	2006-07	3	0.01	-	-	3	0.01
50	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
		2010-11	35	346.72	-	-	35	346.72
51	Sainik Welfare	2003-04	2	0.04	-	-	2	0.04
52	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
		2010-11	4	2.75	-	-	4	2.75
53	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
54	Secretariat – Economics, Services	2010-11	4	2.11	-	-	4	2.11
55	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
56	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
		2010-11	7	24.21	-	-	7	24.21
		57	Sports & Youth Welfare	2001-02	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
2010-11	27			20.49	-	-	27	20.49
58	Technical Education	2010-11	17	19.50	-	-	17	19.50
59	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
		2010-11	11	9.95	-	-	11	9.95
60	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
61	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
62	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
		2010-11	71	148.90	-	-	71	148.90
	Total		17588	8262.61	-	-	17588	8262.61

Appendix-3.2
(Reference to Paragraph 3.2; Page 70)

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 2010-11
2	Director, Assam State Seed Certification Agency, Ulubari, Guwahati-7	2004-05 to 2010-11
Department: Cultural Affairs		
3	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2009-10 to 2010-11
4	Director, Anandaram Barua Institute of Language, Art & Culture, Rajaduar, North Guwahati-30	2009-10 to 2010-11
Department: Education (Elementary/Primary)		
5	Executive Director, Assam Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19	2009-10 to 2010-11
6	MD, Assam Sarba Siksha Mission (ASSAM) (H.Q), Guwahati	2009-10 to 2010-11
7	DMC, SSA, Barpeta	2009-10 to 2010-11
8	DMC, SSA, Bongaigaon	2009-10 to 2010-11
9	DMC, SSA, Cachar	2009-10 to 2010-11
10	DMC, SSA, Darrang	2009-10 to 2010-11
11	DMC, SSA, Dhemaji	2009-10 to 2010-11
12	DMC, SSA, Dhubri	2009-10 to 2010-11
13	DMC, SSA, Dibrugarh	2009-10 to 2010-11
14	DMC, SSA, Goalpara	2009-10 to 2010-11
15	DMC, SSA, Golaghat	2009-10 to 2010-11
16	DMC, SSA, Hailakandi	2009-10 to 2010-11
17	DMC, SSA, Jorhat	2010-11
18	DMC, SSA, Kamrup	2009-10 to 2010-11
19	DMC, SSA, Karbi Anglong	2009-10 to 2010-11
20	DMC, SSA, Karimganj	2010-11
21	DMC, SSA, Kokrajhar	2009-10 to 2010-11
22	DMC, SSA, Lakhimpur	2009-10 to 2010-11
23	DMC, SSA, Morigaon	2009-10 to 2010-11
24	DMC, SSA, Nagaon	2009-10 to 2010-11
25	DMC, SSA, Nalbari	2010-11
26	DMC, SSA, Haflong	2010-11
27	DMC, SSA, Sivsagar	2009-10 to 2010-11
28	DMC, SSA, Sonitpur	2010-11
29	DMC, SSA, Tinsukia	2009-10 to 2010-11
Department: Education (Higher)		
30	Registrar, Dibrugarh University, Dibrugarh	2008-09 to 2010-11
31	Registrar, Gauhati University, Guwahati-14	2006-07 to 2010-11
Department: Handloom & Textiles		
32	Managing Director, ARTFED, Guwahati-1	2010-11
33	President, Dr. Ambekdar Mission, Dhopatari, Changsari, Dist-Kamrup	2007-08 to 2010-11

1	2	3
Department: Health & Family Welfare		
34	Director, Dr. B. Barua Cancer Institute, Gopinath Nagar, Guwahati-16	2006-07 to 2010-11
Department: Panchayat and Rural Development		
35	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati—22	2008-09 to 2010-11
36	Project Director, DRDA, Bongaigaon	2009-10 to 2010-11
37	Project Director, DRDA, Barpeta	2010-11
38	Project Director, DRDA, Silchar	2009-10 to 2010-11
39	Project Director, DRDA, Dibrugarh	2008-09 to 2010-11
40	Project Director, DRDA, Dhubri	2008-09 to 2010-11
41	Project Director, DRDA, Dhemaji	2009-10 to 2010-11
42	Project Director, DRDA, Goalpara	2009-10 to 2010-11
43	Project Director, DRDA, Golaghat	2009-10 to 2010-11
44	Project Director, DRDA, Hailakandi	2007-08 to 2010-11
45	Project Director, DRDA, N. C Hills	2005-06 to 2010-11
46	Project Director, DRDA, Jorhat	2010-11
47	Project Director, DRDA, Kokrajhar	2010-11
48	Project Director, DRDA, Karimganj	2010-11
49	Project Director, DRDA, Karbi Anglong, Diphu	2008-09 to 2010-11
50	Project Director, DRDA, Mangaldoi	2010-11
51	Project Director, DRDA, Morigaon	2008-09 to 2010-11
52	Project Director, DRDA, Nalbari	2010-11
53	Project Director, DRDA, Nagaon	2010-11
54	Project Director, DRDA, North Lakhimpur	2008-09 to 2010-11
55	Project Director, DRDA, Sivsagar	2009-10 to 2010-11
56	Project Director, DRDA, Sonitpur, Tezpur	2010-11
57	Project Director, DRDA, Tinsukia	2009-10 to 2010-11
58	Project Director, DRDA, Kamrup	2007-08 to 2010-11
59	Project Director, DRDA, Baska, Masalpur	2008-09 to 2010-11
60	Project Director, DRDA, Chirang, Kajolgaon	2010-11
61	Project Director, DRDA, Metro, Hedayatpur, Guwahati-3	2010-11
62	Project Director, DRDA, Udalguri	2008-09 to 2010-11
Department: Science & Technology		
63	Director, Centre of Plasma Physics, Sonapur, Guwahati	2009-10 to 2010-11
64	Director, Assam Science, Technology & Environment Council, Guwahati-5	2008-09 to 2010-11
65	Director, Assam State Energy Development Agency (AEDA), Guwahati	2008-09 to 2010-11
Department: Social Welfare		
66	Chairperson, Assam State Social Welfare Board, Guwahati	2007-08 to 2010-11
Department: Town & Country Planning		
67	Commissioner, Assam State Housing Board, Guwahati-5	2003-04 to 2010-11
Department: Welfare of Plain Tribes and Backward Classes		
68	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2006-07 to 2010-11

Appendix-3.3
(Reference to Paragraph 3.3; Page 71)

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/ Council	Delay in submission of accounts	Period of delay as of June 2011
1	Guwahati Metropolitan Development Authority, Guwahati	Up to 2011-12	2008-09	2003-04	<u>2003-04</u> July 2010	2008-09 May 2011	One year eleven months
						2009-10 & 2010-11	Not yet received
2	Assam Agricultural University, Jorhat	Up to 2011-12	2008-09	2008-09	<u>2007-08</u> March 2010	2008-09 May 2010	Eleven months
						2009-10 & 2010-11	Not yet received
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 2010-11	Not yet received
4	Assam Agricultural Competitiveness Project, Guwahati	Up to 2011-12	2007-08	2007-08	<u>2004-05</u> July 2008	2007-08 March 2010	One year Nine months
						2008-09 to 2010-11	Not yet received
5	Assam Human Rights Commission, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2006-07	2006-07	<u>2006-07</u> December 2009	2006-07 October 2010	Two years Four months
						2007-08 to 2010-11	Not yet received
6	Assam State Legal Services Authority, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2009-10	2009-10	<u>2007-08</u> March 2010	2009-10 February 2011	Eight months
						2010-11	Not yet received
7	Assam State Road Board	Up to 2010-11	2008-09	2004-05	--	2008-09 May 2010	Eleven months
						2009-10 & 2010-11	Not yet received
Sixth Schedule Area							
8	North Cachar Hills Autonomous Council	Sixth Schedule to the Constitution of India	2009-10	2005-06	<u>2001-02</u> November 2005	*	--
						2010-11	Not yet received
9	Karbi Anglong Autonomous Council	Sixth Schedule to the Constitution of India	2009-10	2004-05	<u>2004-05</u> July 2010	*	--
						2010-11	Not yet received
10	Bodoland Territorial Council	Sixth Schedule to the Constitution of India	2007-08	--	--	*	--
						2008-09 to 2010-11	Accounts submitted were not in proper format

* 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 72)

**Department-wise/duration-wise breakup of the cases of misappropriation, defalcation, etc,
(Cases where final action was pending at the end of 31 March 2011)**

(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	27	8165.07	1	1.02	--	--	--	--	--	--	--	--	28	8166.09
2	Border Areas	1	22.41	--	--	--	--	--	--	--	--	--	--	1	22.41
3	Co-operation	1	0.93	10	377.60	--	--	--	--	--	--	--	--	11	378.53
4	Cultural Affairs	2	54.18	--	--	--	--	--	--	--	--	--	--	2	54.18
5	Dairy Development	1	2.59	--	--	--	--	--	--	--	--	--	--	1	2.59
6	Education	10	83.14	10	58.03	9	19.12	--	--	--	--	--	--	29	160.29
7	Food and Civil Supplies	1	39.00	--	--	--	--	--	--	--	--	--	--	1	39.00
8	G.A.D./D.C.	4	121.32	4	49.68	--	--	--	--	--	--	--	--	8	171.00
9	G.A.D./S.D.O.(c)	--	--	6	10.26	1	2.43	--	--	--	--	--	--	7	12.69
10	Handloom and Textiles	4	5.68	2	0.16	1	8.57	--	--	--	--	--	--	7	14.41
11	Health & Family Welfare	8	86.19	4	3.53	7	23.57	2	55.50	--	--	--	--	21	168.79
12	Home	--	--	1	8.82	--	--	--	--	--	--	--	--	1	8.82
13	Hill Areas	3	615.18	6	11.87	--	--	--	--	--	--	--	--	9	627.05
14	Industries and Commerce	1	1.60	--	--	--	--	--	--	--	--	--	--	1	1.60
15	Inland Water Transport	1	0.35	--	--	--	--	--	--	--	--	--	--	1	0.35
16	Irrigation	--	--	1	2.44	2	3.00	--	--	--	--	--	--	3	5.44
17	Labour and Employment	1	1.61	--	--	--	--	--	--	--	--	--	--	1	1.61
18	Panchayat & Rural Development	19	552.47	3	125.08	3	9.87	--	--	--	--	--	--	25	687.42
19	P.H.E.	4	122.88	1	1.00	--	--	--	--	--	--	--	--	5	123.88
20	P.W.D. (Building)	6	65.82	--	--	--	--	--	--	--	--	--	--	6	65.82
21	P.W.D. (Roads)	7	87.53	4	41.24	1	71.62	--	--	--	--	--	--	12	200.39
22	Sports and Youth Welfare	1	5.92	--	--	--	--	--	--	--	--	--	--	1	5.92
23	Town & Country Planning	--	--	3	7.12	1	2.30	--	--	--	--	--	--	4	9.42
24	Water Resources	2	12.74	--	--	--	--	--	--	--	--	--	--	2	12.74
Total		104	10046.61	56	697.85	25	140.48	2	55.50	--	--	--	--	187	10940.44

N: Number, A: Amount

Appendix-3.5
(Reference to Paragraph 3.4; Page 72)

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	1.02	27	8165.07	28	8166.09
Border Areas	--	--	1	22.41	1	22.41
Co-operation	1	109.00	10	269.53	11	378.53
Cultural Affairs	--	--	2	54.18	2	54.18
Dairy Development	--	--	1	2.59	1	2.59
Education	3	2.07	26	158.22	29	160.29
Food and Civil Supplies	--	--	1	39.00	1	39.00
G.A.D/ D.C	--	--	8	171.00	8	171.00
G.A.D./S.D.O.(C)	--	--	7	12.69	7	12.69
Handloom and Textiles	--	--	7	14.41	7	14.41
Health & Family Welfare	4	5.88	17	162.91	21	168.79
Home	--	--	1	8.82	1	8.82
Hill Areas	1	0.49	8	626.56	9	627.05
Industries and Commerce	--	--	1	1.60	1	1.60
Inland Water Transport	--	--	1	0.35	1	0.35
Irrigation	3	5.44	--	--	3	5.44
Labour and Employment	--	--	1	1.61	1	1.61
Panchayat & Rural Development	1	0.97	24	686.45	25	687.42
P.H.E	2	2.69	3	121.19	5	123.88
P.W.D (Building)	2	18.51	4	47.31	6	65.82
P.W.D (Roads)	2	6.19	10	194.20	12	200.39
Sports and Youth Welfare	--	--	1	5.92	1	5.92
Town & Country Planning	--	--	4	9.42	4	9.42
Water Resources	1	11.93	1	0.81	2	12.74
Total	21	164.19	166	10776.25	187	10940.44