

Appendix-1.1

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Part-A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and Disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

**Appendix-1.1
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Part-B: Layout of Finance Accounts

Layout of Finance Accounts

The Finance Accounts 2011-12 (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	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of Central Scheme funds to implementing agencies in the State
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XI</i>	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
<i>XII</i>	Maintenance expenditure with segregation of salary and non-salary portion

Appendix-1.1 (Reference: Page 1)

Part-C: Methodology adopted for the Assessment of Fiscal Position

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 2011-12 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	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread / 100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
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. 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
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Part D: State Profile

A. General Data		
SI 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 = 47 per 1000 live births)	58
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) 2011-12	₹1,15,408
10	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, December 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, 2011-12).

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 1.1.1; Page 2)

Abstract of Receipts and Disbursements for the year 2011-12

Part-A

(₹ in crore)

Receipts				Disbursements					
2010-11		2011-12	2010-11		Non-Plan	Plan	Total	2011-12	
Section-A: Revenue									
23004.94	I-Revenue receipts		27455.40	22951.82	I- Revenue expenditure	20040.79	6487.76	26528.55	26528.55
5929.85 (a)	Tax revenue	7638.24 (a)		7766.42	General services	9239.47	504.21	9743.68	
2373.33	Non-tax revenue	2866.76		10158.97	Social Services	7402.35	4063.43	11465.78	
7968.61 (b)	State's share of Union Taxes	9283.53 (b)		6430.89	Education, Sports, Art and Culture	5476.20	1415.88	6892.08	
943.98	Non-Plan Grants	962.10		1479.69	Health and Family Welfare	990.81	612.33	1603.14	
4374.09	Grants for State Plan Schemes	4759.22		685.17	Water Supply, Sanitation, Housing and Urban Development	374.57	435.54	810.11	
51.28	Grants for Special Plan Schemes	51.90		43.62	Information and Broadcasting	27.22	0.46	27.68	
1363.80	Grants for Central and Centrally Sponsored Plan Schemes	1893.65		396.08	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	74.11	522.66	596.77	
				92.94	Labour and labour Welfare	59.21	47.81	107.02	
				1008.45	Social Welfare and Nutrition	377.84	1028.75	1406.59	
				22.13	Others	22.39	--	22.39	
				4668.86	Economic Services	2743.15	1920.12	4663.27	
				1628.37	Agriculture and Allied Activities	785.87	694.42	1480.29	
				939.54	Rural Development	151.92	700.12	852.04	
				123.79	Special Areas Programmes	24.72	160.88	185.60	
				529.06	Irrigation and Flood Control	581.02	--	581.02	
				28.53	Energy	101.82	0.10	101.92	
				381.89	Industry and Minerals	215.96	164.25	380.21	
				805.05	Transport	766.67	38.81	805.48	
				15.13	Science Technology and Environment	0.74	12.28	13.02	
				217.50	General Economic Services	114.43	149.26	263.69	
				357.57	Grants-in-aid and Contributions	655.82	--	655.82	
--	II-Revenue deficit carried over to Section-B		--	53.12	II-Revenue surplus carried over to Section-B				926.85

(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					
2010-11		2011-12	2010-11		Non-Plan	Plan	Total	2011-12	
Section-B: Others									
6783.80	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		5781.87	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts		--	2000.89	IV-Capital Outlay	74.67	2431.34	2506.01	2506.01
				53.58	General services	7.06	61.43	68.49	
				176.02	Social Services	11.51	150.49	162.00	
				0.09	Education, Sports, Art and Culture	--	0.21	0.21	
				5.42	Health and Family Welfare	1.26	8.59	9.85	
				170.48	Water Supply, Sanitation, Housing and Urban Development	10.25	141.29	151.54	
				--	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	--	0.35	0.35	
				0.03	Others	--	0.05	0.05	
				1771.29	Economic Services	56.10	2219.42	2275.52	
				2.00	Agriculture and Allied Activities	--	26.90	26.90	
				210.72	Special Areas Programmes	--	365.60	365.60	
				768.35	Irrigation and Flood control	1.86	870.34	872.20	
				173.68	Energy	--	117.17	117.17	
				40.11	Industry and Minerals	--	88.04	88.04	
				559.26	Transport	54.24	715.91	770.15	
				17.17	General Economic Services	--	35.46	35.46	
28.09	V-Recoveries of Loans and Advances		21.38	70.88	V-Loans and Advances disbursements				88.28
--	From Power Projects	--		50.21	For Power Projects			64.10	
27.95	From Government Servants	21.16		0.10	To Government Servants			6.47	
0.14	From Others	0.22		20.57	To Others			17.71	
53.12	VI-Revenue surplus brought down		926.85		VI-Revenue deficit brought down				--

Appendix-1.2 (Concluded)

Receipts			Disbursements						
2010-11			2011-12	2010-11					2011-12
2045.32	VII-Public debt receipts		952.32	923.38	VII-Repayment of Public Debt	Non-Plan	Plan	Total	1146.09
2029.70	Internal debt other than Ways and means Advances and overdraft	922.26		800.07	Internal debt other than Ways and Means Advances and Overdraft			1020.82	
--	Net transaction under Ways and Means Advances including Overdraft	--		--	Net transaction under Ways and Means Advances including Overdraft			--	
15.62	Loans and Advances from Central Government	30.06		123.31	Repayment of Loans and Advances to Central Government			125.27	
--	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				--
10403.89	XI-Public Account receipts		12175.57	10537.20	XI-Public Account disbursements				11069.54
953.18	Small Savings and Provident fund	1162.15		412.77	Small Savings and Provident Funds			527.17	
256.08	Reserve funds	1107.50		409.20	Reserve Funds			1039.62	
80.98	Suspense and Miscellaneous	(-) 122.92		(-) 99.06	Suspense and Miscellaneous			(-)139.76	
3633.60	Remittance	3664.40		3605.63	Remittances			3715.24	
5480.05	Deposits and Advances	6364.44		6208.66	Deposits and Advances			5927.27	
--	XII-Closing overdraft from Reserve Bank of India		--	5781.87	XII-Closing cash balance				5048.07
--				--	Cash in Treasuries and Local Remittances			--	
--				(-) 973.25	Deposits with Reserve Bank			(-)989.13	
--				7.29	Departmental Cash Balance including permanent Advances			15.15	
--				6747.83	Cash Balance Investment			6022.05	
42319.16	Total		47313.39	42319.16	Total				47313.39

Appendix-1.3
(Reference: Paragraph 1.3.2; Page 11)
Funds Transferred directly to State Implementing Agencies

			(₹ in crore)
SI No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI
1	2	3	4
1	Assam Gas Cracker Project	Brahmaputra Cracker and Polymer Limited	875.44
2	Assistance of State for Capacity Building in Trauma Care	B. P. Civil Hospital, Nagaon, Bongaigaon Civil Hospital, Civil Hospital, Dhubri, District Hospital, Nagaon (B. P. Civil Hospital), Gauhati Medical College Hospital	10.92
3	Autonomous Institutions and Professional Bodies	Institute of Advanced Study in Science and Technology	9.00
4	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	122.51
5	CIT Kokrajhar	Central Institute of Technology, Kokrajhar	20.00
6	Crime and Criminal Tracking Network and System (CCTNS)	Assam Police Housing Corporation Ltd.	5.04
7	Deen Dayal Disabled Rehabilitation Scheme	ASCENT, Asha Rehabilitation Centre, Assam, Ashadeep, Bikalanga Kalyan Kendra, Telahi, Assam, Durpang Pichala Anchalik Bikalanga Anusthan, Global Health & Education Centre, Gram Vikas Parishad, Nagaon, Kachajuli Physically Handicapped School and Training Centre, Nawottaran Kamrup, Assam, Prerona Pratibandhi Sishu Bikash Kendra, Jorhat, Shisu Sarothi Centre for Rehabilitation & Training for Multiple Disability, Sonitpur District Disability Rehabilitation & Welfare Society, Tezpur, Sri Sri Sewa Asharam, Swablambi, Guwahati, WODWICHEE, Zila Bahumukhi Mahila Unnayan Samaj	1.74
8	DRDA Administration	District Rural Development Agencies, Assam	28.96
9	Electronic Governance	Assam Electronics Development Corporation Ltd.	23.77
10	Environment Information Education and Awareness	Assam Science Society, Assam Science Technology and Environment Council	1.86
11	Health Care for the Elderly	Gauhati Medical College Hospital, State Health Society, Assam	5.64
12	Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojna)	State Health Society, Assam	12.82
13	Hospitals and Dispensaries (under NRHM)	State Health Society, Assam	3.04
14	Human Resource Development (HRD)	All Assam Jana Jagaran Society, Assam School of Education, Cosmos Mission. Kamrup (Assam), Economic Development Organisation, ENVIRON Hatigaon, Guwahati, Gramin Bikash Handicrafts Society, Nalbari, Assam, Kuhipat Social Welfare Society, Assam, Nalbari Zila Bah-Bet Silpa Unnayan Samity, North East Trade Promotion and Development Council, North Eastern Handicrafts and Handlooms Development Corporation Ltd., Pakowa Gramin Vikash Sansthan, Nalbari, Sankar Madhab Kristi Bikash Kendra, Milanpur, Nagaon Assam, Solmari Hindi Vidyapeeth & Welfare Society, United Rural Development Organisation, Assam, Voluntary Institution for Entrepreneurs and Women Welfare	0.21
15	Human Resource Development Biotechnology	Assam Agricultural University, Assam University, Silchar, B. Borooah College, Darrang College, North Lakhimpur College, Tea Research Association, Tezpur University	2.14
16	Scheme for Human Resource Development FPI	Agro Horticulture Society, Graphic World, Human Empowerment Society, Manabsewa Mahila Samitee, North-Eastern Industrial & Technical Consultancy Organisation Ltd., PRERONA, Tezpur University	1.00
17	IITs (including OSC)	Indian Institute of Technology, Guwahati	110.00

Appendix-1.3 (Continued)

1	2	3	4
18	Integrated Watershed Management Programme (IWMP)	District Rural Development Agencies, Assam, State Level Nodal Agency, Assam	45.83
19	Livestock Insurance	Assam Livestock Development Agency	2.00
20	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	426.86
21	Mahila Samakhya	Assam Mahila Samata Society	4.28
22	Marketing and Export Promotion Scheme	Assam Apex Weavers' and Artisans Co-operative Federation Ltd., Bodoland Regional Apex Weavers and Artisans Co-operative Federation Ltd., Kokrajhar, Director of Handloom & Textiles, Government of Assam, Guwahati, North Eastern Handicrafts and Handlooms Development Corporation Ltd., Office of the Director of BTC, Handloom & Textiles, Kokrajhar	4.71
23	Marketing Support and Services & Export Promotion Scheme	Assam Apex Weavers' & Artisans Co-operative Federation Ltd., Bodoland Regional Apex Weavers and Artisans Cooperative Federation Ltd., Kokrajhar, Craft Council of North East Jorhat, Assam, Crafts Welfare Institute, Dhubri Hastashilpa Samabai Samity Ltd., Economic Development Organisation, Integrated Rural Artisans Development Organization (IRADO), Jankalyan Morigaon, Kaumudi Samanay Gosthi Guwahati Assam, MUKTA, Assam, North East Artist and Artisan Organisation, Guwahati, North East Trade Promotion and Development Council, North Eastern Handicrafts and Handlooms Development Corporation Ltd., Purbanchal Vikas Paridhi (PVP), Assam, Randia Youth Centre, Rural Women Upliftment Association, Assam, Samaritan of Urban and Rural Justice & Youth Affairs, Samriddhee, Unnayan Mancha, Assam	6.20
24	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioners	74.50
25	MSME Clusters Development Programme and MSME Growth Poles	Assam Industrial Infrastructure Development Corporation, Indian Institute of Entrepreneurship	1.41
26	National Child labour Project including Grants in Aid to Voluntary Agencies	Kamrup Metro District Child Labour Welfare Samity, Kamrup, Nagaon District Child Labour Project Society, Nagaon, National Child Labour Project, Lakhimpur	8.92
27	National Afforestation Programme	Assam State Forest Development Agency	7.95
28	National Aids Control Programme III	Assam State Aids Control Society	16.12
29	National Food Security Mission	Assam Seeds Corporation Limited, Assam Small Farmers' Agri-Business Consortium, North Eastern Regional Agricultural Marketing Corporation Ltd.	41.74
30	National Institute of Technology (NIT)	National Institute of Technology, Silchar	80.54
31	National Mission on Bamboo	Bamboo Development Agency, Assam	2.64
32	National Project for Cattle and Buffalo Breeding	Assam Livestock Development Agency	7.28
33	National Rural Drinking Water programme	State Water and Sanitation Mission, Assam	522.44
34	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	848.25
35	National Rural Health Mission (NRHM) Central Sector	Population Research Centre, Gauhati University, State Health Society, Assam	2.10
36	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	59.99

Appendix-1.3 (Continued)

1	2	3	4
37	North Eastern Areas	Cane and Bamboo Technology Centre, Director of Information & Public Relations, Dr. B. Borooah Cancer Institute, Eastern Beats Music Society, Eclectic Publications Private Limited, Institute of Hotel Management, Catering technology & applied Nutrition, North Eastern Handicrafts and Handlooms Development Corporation Ltd., North Eastern Regional Agricultural Marketing Corporation Ltd, North Eastern Regional Institute of Water and Land Management, North-East Institute of Science & Technology (CSIR), NSS Regional Centre, Government of India, Sri Kanchi Sankara Health & Education Foundation (Sri Sankardeva Nethralaya), State Sports Council of Assam, Tattva Creations Pvt. Ltd.	92.92
38	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	1682.84
39	Rastriya Gram Swaraj Yojana (RGSY)	State Institute of Rural Development, Assam	8.17
40	Rashtriya Madhyamik Shiksha Abhiyan	Axom Sarba Siksha Abhijan Mission	83.46
41	Redevelopment of Hospitals Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	19.52
42	Renewable Energy for Rural Applications for all villages	Principal Chief Conservator of Forests, Assam	7.87
43	Research & Development (Handicrafts)	North Eastern Handicrafts and Handlooms Development Corporation Ltd., United Rural Development Organisation, Assam	0.06
44	Research and Development for Conservation and Development	Assam Agricultural University, Assam University, Silchar, Gauhati University, North-East Institute of Science & Technology (CSIR), Nowgong College, Assam, Tezpur University	0.22
45	Research and Development (Department of Biotechnology)	Assam Agricultural University, Assam University, Silchar, Dibrugarh University, Gauhati Medical College Hospital, Gauhati University, Indian Institute of Technology, Guwahati, Institute of Advanced study in Science and Technology, National Research Centre on Pig, Indian Council of Agricultural Research (ICAR), North-East Institute of Science & Technology (CSIR), Tea Research Association, Tezpur University, The Energy and Resources Institute - North Eastern Regional Centre	4.24
46	Rural Housing - IAY	District Rural Development Agencies, Assam	750.61
47	Scheme for Infrastructure Development FPI	North East Mega Food Park Limited	13.50
48	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1069.21
49	Scheme for Purchase/Fitting of AIDS and Appliances for Disabled Personsistance to Disabled Persons for Purchase Fitting of AIDS and Appliances SJE	Dhalopar Rural Development Centre, Disabled Persons Welfare and Rehabilitation Trust, Humanity Foundation, Integrated Development Association, Jalguti Agragami Mahila Samity, Navjeevan Aids Assam, SENCHOWA Anchalik Bikalanga School & Vocational Training Centre, Students Welfare Mission, Ujala Society, Barpeta, Assam, WODWICHEE	1.80
50	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	Indian Institute of Entrepreneurship, State Urban Development Authority (SUDA)	32.95
51	Technology Development Programme	Assam Science Technology and Environment Council, Indian Institute of Technology, Guwahati, Institute of Advanced Study in Science and Technology, North-East Institute of Science & Technology (CSIR), Rain Forest Research Institute, Jorhat Under ICFRE, Dehradun, Tezpur University	2.38
52	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd.	331.03
53	Upgradation of 1396 Govt. ITIs through PPP	IMC Society of ITI (Women) Silchar	2.50
Total			7,501.13

Source: 'CPSMS portal in Controller General of Accounts' website

Appendix-1.4
(Reference: Paragraphs 1.4, 1.4.2, 1.5.2 & 1.8.2; Pages 14, 16, 21 & 40)
Time Series Data on State Government Finances

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	15325 (68)	18077 (63)	19884 (61)	23005 (65)	27455 (68)
<i>(i) Tax Revenue</i>	<i>3359 (22)</i>	<i>4150 (23)</i>	<i>4987 (25)</i>	<i>5930 (26)</i>	<i>7638 (28)</i>
Taxes on Agricultural Income	3	18	78 (2)	101 (2)	83 (1)
Taxes on Sales, Trade etc.	2691 (80)	3111 (75)	3535 (71)	4319 (73)	5694 (75)
Taxes and duties on Electricity	5	22 (1)	27	42 (1)	37
State Excise	189 (6)	199 (5)	239 (5)	323 (5)	503 (7)
Taxes on vehicles	139 (4)	145 (3)	177 (4)	232 (4)	294 (4)
Stamps and Registration fees	110 (3)	111 (3)	108 (2)	123 (2)	175 (2)
Land Revenue	80 (2)	113 (3)	117 (2)	142 (2)	140 (2)
Other Taxes	142 (4)	431 (10)	706 (14)	648 (11)	712 (9)
<i>(ii) Non Tax Revenue</i>	<i>2135 (14)</i>	<i>2272 (12)</i>	<i>2753 (14)</i>	<i>2373 (10)</i>	<i>2867 (10)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>4918 (32)</i>	<i>5190 (29)</i>	<i>5339 (27)</i>	<i>7969 (35)</i>	<i>9283 (34)</i>
<i>(iv) Grants in aid from Government of India</i>	<i>4913 (32)</i>	<i>6465 (36)</i>	<i>6805 (34)</i>	<i>6733 (29)</i>	<i>7667 (28)</i>
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	40	35	33	28	21
4. Total revenue and Non debt capital receipts (1+2+3)	15365	18112	19917	23033	27476
5. Public Debt Receipts	1138 (5)	2878 (10)	2190 (7)	2045 (6)	952 (2)
Internal Debt (excluding Ways and Means Advance and Overdraft)	1199	2833	2263	2030	922
Net transactions under Ways and Means Advance and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	(-) 61	45	(-) 73	15	30
6. Total receipts in the Consolidated Fund (4+5)	16503	20990	22107	25078	28428
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	6093 (27)	7794 (27)	10630 (32)	10404 (29)	12176 (30)
9. Total receipts of the State (6+7+8)	22596	28784	32737	35482	40604
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	12744 (60)	14243 (58)	21232 (62)	22952 (63)	26528 (64)
<i>Plan</i>	<i>2067 (16)</i>	<i>3110 (22)</i>	<i>4169 (20)</i>	<i>5056 (22)</i>	<i>6487 (24)</i>
<i>Non Plan</i>	<i>10677 (84)</i>	<i>11133 (78)</i>	<i>17063 (80)</i>	<i>17896 (78)</i>	<i>20041 (76)</i>
General Services (including interest payments)	4924	5366	8380	7766	9743
Social Services	4957	5844	8543	10159	11466
Economic Services	2854	2886	3759	4669	4663
Grants-in-aid and contributions	9	147	550	358	656
11. Capital Expenditure	1688 (8)	2373 (10)	2629 (8)	2001 (5)	2506 (6)
<i>Plan</i>	<i>1471 (87)</i>	<i>2286 (96)</i>	<i>2549 (97)</i>	<i>1930 (96)</i>	<i>2431 (97)</i>
<i>Non Plan</i>	<i>217 (13)</i>	<i>87 (4)</i>	<i>80 (3)</i>	<i>71 (4)</i>	<i>75 (3)</i>
General Services	43	36	75	54	68
Social Services	266	497	452	176	162
Economic Services	1379	1840	2102	1771	2276
12. Disbursement of Loans and Advances	143	89	99	71	88
13. Total (10+11+12)	14575	16705	23960	25024	29122

Appendix-1.4 (Continued)

	2007-08	2008-09	2009-10	2010-11	2011-12
14. Repayment of Public Debt	575 (3)	781 (3)	1008 (3)	923 (3)	1146 (3)
Internal Debt (excluding Ways and Means Advances and Overdraft)	569	667	788	800	1021
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	6	114	220	123	125
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	15150	17486	24968	25947	30268
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	6190 (29)	7214 (29)	9027 (27)	10537 (29)	11070 (27)
19. Total disbursement by the state (16+17+18)	21340	24700	33995	36484	41338
Part C. Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 2581	(+) 3834	(-) 1348	(+) 53	(+) 927
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(+) 790	(+) 1407	(-) 4043	(-) 1991	(-) 1646
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 2302	(+) 3000	(-) 2210	(-) 79	(+) 428
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1512	1593	1833	1912	2074
24. Financial Assistance to local bodies etc.	1151	1142	1514	2150	2117
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)★	71076	81074	92737(P)	104015(Q)	115408 (Adv)
28. Outstanding fiscal liabilities (year end) including interest	23383	26827	30298	31605	33571
29. Outstanding guarantees (year end)	951	796	299	247	259
30. Maximum amount guaranteed (year end)	1189	1092	593	652	652
31. Number of incomplete projects	391	105	38	187	348
32. Capital blocked in incomplete projects	375	405	138	556	669
Part E. Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	4.73	5.12	5.38	5.70	6.62
Own Non-Tax Revenue/GSDP	3.00	2.80	2.97	2.28	2.48
Central Transfers/GSDP	13.83	14.38	13.10	14.13	14.69
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.51	20.60	25.84	24.06	25.23
Total Expenditure/Revenue Receipts	95.11	92.41	120.50	108.78	106.07
Revenue Expenditure/Total Expenditure	87.44	85.21	88.61	91.72	91.09

Appendix-1.4 (concluded)

	2007-08	2008-09	2009-10	2010-11	2011-12
Expenditure on Social Services/ Total Expenditure	35.84	37.96	37.54	41.30	39.93
Expenditure on Economic Services/Total Expenditure	29.04	28.28	24.46	25.74	23.83
Capital Expenditure/Total Expenditure	11.58	14.21	10.97	8.00	8.61
Capital Expenditure on Social and Economic Services/Total Expenditure	11.29	13.99	10.66	7.78	8.37
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 3.63	(+) 4.73	(-) 1.45	(+) 0.05	(+) 0.80
Fiscal Deficit (surplus)/GSDP	(+) 1.11	(+) 1.74	(-) 4.36	(-) 1.91	(-) 1.43
Primary Deficit (surplus)/GSDP	(+) 3.24	(+) 3.70	(-) 2.38	(-) 0.08	(+) 0.37
Revenue Deficit/Fiscal Deficit	*	*	33.34	*	*
Primary Revenue Balance/GSDP	(+) 5.81	(+) 6.74	(+) 0.56	(+) 1.92	(+) 2.62
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	30.77	31.12	30.69	28.55	27.29
Fiscal Liabilities/RR	142.71	139.59	143.16	129.07	114.72
Primary Deficit <i>vis-à-vis</i> quantum spread	**	**	(-) 1.85	(-) 0.04	**
Debt Redemption (Principal + Interest)/Total Debt Receipts	102.82	76.99	82.38	110.19	295.48
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	1.21	0.94	0.70	0.69	0.62
Balance from Current Revenue (₹ in crore)	(+) 851	(+) 1308	(-) 2283	(-) 560	(+) 842
Financial Assets/Liabilities	1.12	1.26	1.18	1.18	1.20

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 2007-08 to 2009-10 hitherto shown have been modified in accordance with the figures furnished by the State Government in 'Economic Survey 2011-12' and figures for 2010-11 to 2011-12 are Quick Estimates and Advance Estimates figures respectively as furnished by the Director of Economics and Statistics.

Appendix-1.5

(Reference: Paragraph 1.4.2; Page 16)

(A) Tax Revenue for the years 2007-12

(₹ in crore)

Heads	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget Estimate	Actual
Taxes on Sales, Trade, etc.	2,691	3,111	3,535	4,319	4,875	5,694
State Excise	189	199	239	323	400	503
Taxes on Vehicle	139	145	177	232	270	294
Stamps and Registration Fees	110	111	108	123	145	175
Land Revenue	80	113	117	142	142	140
Other Taxes ²	150	471	811	791	734	832
Total	3,359	4,150	4,987	5,930	6,566	7,638

Source: Memorandum of Budget Estimates & Finance Accounts

(B) Non-tax Revenue for the years 2007-12

(₹ in crore)

Heads	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget Estimate	Actual
Interest receipts, dividends and profits	265	452	509	431	540	490
General Services	140	140	351	91	685	89
Social Services	31	21	25	27	29	27
Economic Services	1,699	1,659	1,868	1,824	2,072	2,261
Total	2,135	2,272	2,753	2,373	3,326	2,867

Source: Memorandum of Budget Estimates & 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: Paragraph 1.6.2 (B); Page 35)

Statement showing impact of Government Policies in the State
(Details of infrastructure and development in the State during 2010-11 and 2011-12)

SI No.	Description	Unit	Year	
			2010-11	2011-12
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	35065	35061
	(ii) Upper Primary	Number	5849	5825
	(iii) High/Post Basic	Number	5215	4033
	(iv) Higher Secondary	Number	755	777
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	25.90	29.81
	(ii) Upper Primary	In lakh	8.44	8.00
(c)	Literacy	Percentage	73.18	73.18
(d)	Colleges			
	(i) Government Colleges	Number	6	6
	(ii) Provincialised Colleges	Number	189	189
	(iii) Venture Colleges	Number	175	175
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	4	6
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	4	4
(b)	Polytechnics	Number	10	10
(c)	Junior Technical School	Number	1	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	4	5
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	Number per thousand	60	58
(vii)	Civil Hospitals	Number	21	22
(viii)	Sub-Divisional Hospitals	Number	13	13
(ix)	Homeopathic Colleges	Number	3	3
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	451	451
(ii)	Polyclinics	Number	1	1
(iii)	Veterinary Hospitals	Number	28	28
(iv)	First Aid Centre/Sub-Centre	Number	745	745

Appendix 1.6 (Concluded)

1	2	3	4	5
5.	Power			
(i)	Generation	Million Kwh	1615	1697
(ii)	Purchased	Million Kwh	3414	4275
(iii)	Consumption	Million Kwh	4742	5407
(iv)	Rural Electrification	<i>Per cent</i>	77.28	94
6.	Roads/Communication			
(i)	Villages connected with roads	Number	13814	14258
(ii)	Motorable Roads	Km	36397	36972
7.	Irrigation			
	Irrigation potential created	Lakh Hectares	7.97	8.12
8.	Railway lines			
(i)	Meter Gauge	Length in Kms	1057	991
(ii)	Broad Gauge	Length in Kms	1376	1443
9.	Per Capita Income at current prices	In lakh	0.30	0.33
10.	Agriculture Production (Rice)	In lakh tonnes	50.33	50.45 (anticipated)

Source: Information furnished by the Departments

Appendix-1.7
(Reference: Paragraph 1.8.1; Page 40)

Summarised Financial Position of the Government of Assam as on 31 March 2012

(₹ in crore)

As on 31 March 2011	Liabilities	As on 31 March 2012
17903.67	Internal Debt	17805.11
	11561.33 Market Loans bearing interest	10906.56
	0.01 Market Loans not bearing interest	0.02
	1.07 Loans from LIC	0.76
	11.63 Loans from General Insurance Corporation of India	9.74
	744.53 Loans from NABARD	828.08
	0.08 Compensation and other Bonds	0.08
	-- Loans from NCDC	--
	2.73 Loans from other Institutions	2.73
	-- Ways and Means Advances	--
	5582.29 Special Securities issued to National Small Savings Fund of the Central Government	6057.14
	-- Other Loans	--
2238.69	Loans and Advances from Central Government	2143.48
	0.25 Pre 1984-85 Loans	0.25
	87.38 Non-Plan Loans	87.38
	1786.07 Loans for State Plan Schemes	1690.85
	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	61.57
	-- Ways and Means Advances	--
5352.93	Small Savings, Provident Funds, etc.	5987.91
2218.76	Deposits	2680.74
1978.68	Reserve Funds	2879.91
50.00	Contingency Fund	50.00
5234.29	Surplus on Government Account	6161.14
	-- Deficit of current year	--
	53.12 Current year's surplus	926.85
	-- Add: Miscellaneous Government Account	--
	5181.17 Add: Accumulated surplus up to 31 March 2011	5234.29
--	Overdraft with Reserve Bank of India	--
34977.02	Total	37708.29
As on 31 March 2011	Assets	As on 31 March 2012
20588.18	Gross Capital Outlay on Fixed Assets	23094.18
	2165.82 Investments in shares of Companies, Corporations etc.	2194.84
	18422.36 Other Capital Outlay	20899.34
2986.91	Loans and Advances	3053.81
	2264.31 Loans for Power Project	2328.41
	690.95 Other Development loans	708.44
	31.65 Loans to Government Servants and Miscellaneous loans	16.96
3285.16	Civil Advances	3309.98
398.87	Remittance Balances	449.71
766.10	Suspense and Miscellaneous Balances	749.26
1169.93	Investments out of Reserve Fund	2003.28
5781.87	Closing Cash-Balances	5048.07
	7.29 Departmental Cash Balances including Permanent Advances	15.15
	6747.83 Cash Balance Investments	6022.05
	(-) 973.25 Deposit with Reserve Bank of India	(-) 989.13
34977.02	Total	37708.29

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: Paragraph 2.2.14; Page 61)

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

(₹ in lakh)

Grant No.	Name of Grants/Appropriation	Revenue Account for the year 2009-10					Revenue Account for the year 2010-11					Revenue Account for the year 2011-12				
		V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State Legislature	Ch	47 0.00	31.7 0.00	15.3 0.00	32.55 0.00	Ch V	57.99 4178.16	40.24 2763.08	17.75 1415.08	30.61 33.87	Ch	0.00 62.00	0.00 39.15	0.00 22.85	0.00 36.85
	Head of state		0.00	0.00	0.00	0.00	Ch	552.36	360.33	192.03	34.77		0.00	0.00	0.00	0.00
2	Council of Minister		0.00	0.00	0.00	00.00		0.00	0.00	0.00	0.00	V	1078.27	687.60	390.67	36.23
3	Administration. of Justice	V	11089.89	6194.93	4894.96	44.14	V	16226.48	11152.49	5073.99	31.27	V	16660.49	9849.16	6811.33	40.88
4	Elections	V	11016.68	4438.96	6577.72	59.71	Ch	0.22	0.00	0.22	100		0.00	0.00	0.00	0.00
6	Land Revenue & Land Ceiling	V	19237.63 0.00	10079.77 0.00	9157.86 0.00	47.6 0.00	V Ch	36799.27 0.90	12448.66 0.00	24350.61 0.90	66.17 100.00	V Ch	32260.51 3.70	15523.08 0.00	16737.43 3.70	51.88 100
7	Stamps & Registration		0.00	0.00	0.00	0.00	V	2995.13	1765.78	1229.35	41.04	V	3068.36	1542.82	1525.54	49.72
8	Excise and Prohibition		0.00	0.00	0.00	0.00	V	4109.76	2768.26	1341.50	32.64		0.00	0.00	0.00	0.00
10	Other Fiscal Service		0.00	0.00	0.00	0.00	V	205.44	138.82	66.62	32.43		0.00	0.00	0.00	0.00
11	Secretariat & Attached Offices		0.00	0.00	0.00	0.00	V	173453.05	62038.79	111414.26	64.23		0.00	0.00	0.00	0.00
12	District Administration		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	V Ch	23312.60 9.03	10091.51 1.69	13221.09 7.34	56.71 81.28		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
13	Treasury & Account Administration.		0.00	0.00	0.00	0.00	V	8388.04	5098.16	3289.88	39.22	V	9983.32	5896.08	4087.24	40.94
14	Police	Ch	61.69 0.00	16.07 0.00	45.62 0.00	73.95 0.00	V Ch	0.00 118.16	0.00 34.39	0.00 83.77	0.00 70.90	Ch	200.00 0.00	19.45 0.00	180.55 0.00	90.28 0.00
15	Jails		0.00	0.00	0.00	0.00	V	6099.98	3842.06	2257.92	37.02	Ch	11.00	5.00	6.00	54.55
16	Stationery & Printing	V	1825.32	1259.04	566.28	31.02	V	3020.45	1857.66	1162.79	38.50		0.00	0.00	0.00	0.00

Appendix-2.1 (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
18	Fire Service		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	1.00	0.00	1.00	100
20	Civil Defence & Home Guard		0.00	0.00	0.00	0.00	Ch	36.00	0.00	36.00	100.00		0.00	0.00	0.00	0.00
23	Pension & other Retirement Benefit	Ch	554	0.00	554	100	Ch	788.00	211.50	576.50	73.16	Ch	555.00	0.00	555.00	100
24	Aid Materials	V	226.38	0.00	226.38	100	V	1.00	0.00	1.00	100.00	V	1.00	0.00	1.00	100
25	Misc. General Services	V	388642.02	141294.4	247347.62	63.64	V	16189.35	6639.92	9549.43	58.99	Ch	50.00	0.00	50.00	100
27	Art & Culture		0.00	0.00	0.00	0.00	V	11607.10	6974.91	4632.19	39.91	V	10169.00	5162.41	5006.59	49.23
29	Medical & Public Health	Ch	232.14	6.42	225.72	97.23	Ch	220.03	4.93	215.10	97.76	Ch	30.00	0.00	30.00	100
31	Urban Dev. (T&CP)	V	20927.15	10471.08	10456.07	49.96	V	22023.51	3117.02	18906.49	85.85	V	17108.85	6375.65	10733.20	62.73
32	Housing Schemes	V	295.42	176.36	119.06	40.3	V	452.84	152.10	300.74	66.41	V	621.27	418.47	202.80	32.64
33	Residential Buildings	V	1290.11	581.23	708.88	54.95	V	1651.39	912.77	738.62	44.73	V	1966.83	1036.63	930.20	47.29
34	Urban Development Department (Municipal Administration)	V	11583.5	4605.82	6977.68	60.24	V	11789.67	5573.90	6215.77	52.72	V	7287.18	1483.49	5803.69	79.64
36	Labour & Employment		0.00	0.00	0.00	0.00	V	24876.16	9477.92	15398.24	61.90	V	18689.09	11005.63	7683.46	41.11
37	Food Storage, Warehousing and Civil supplies		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	0.73	0.00	0.73	100
38	Welfare of SC/ST&OBC	V	59465.03	36832.86	22632.17	38.06	V	52613.45	30211.49	22401.96	42.58		0.00	0.00	0.00	0.00
39	Social Security Welfare & Nutrition	V	155312.85	66144.11	89168.74	57.41	V	124115.78	77482.09	46633.69	37.57		0.00	0.00	0.00	0.00
41	Nature Calamity		0.00	0.00	0.00	0.00	V	27377.00	14129.03	13247.97	48.39		0.00	0.00	0.00	0.00
42	Social Services	V	57531.02	18392.15	39138.87	68.03	V	77944.32	7462.04	70482.28	90.43	V	68877.68	18245.60	50632.08	73.51
44	NEC Scheme	V	3788.66	592.34	3196.32	84.37	V	3154.00	332.65	2821.35	89.45	V	4287.70	608.81	3678.89	85.80
45	Census, Survey & Statistics	V	2918.4	1984.81	933.59	31.99	V	3640.99	2462.77	1178.22	32.36	V	5241.40	3583.28	1658.12	31.64
46	Weights & Measures	V	780.11	495.78	284.33	36.45	V	1404.78	696.44	708.34	50.42	V	1176.11	697.30	478.81	40.71
49	Irrigation	V	34169.39	20394.70	13774.69	40.31	V	51990.50	28766.65	23223.85	44.67	V	51125.14	29697.20	21427.94	41.91
			0.00	0.00	0.00	0.00	Ch	6.62	0.00	6.62	100.00		0.00	0.00	0.00	0.00
50	Other Spl. Areas Programme		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	11340.21	3014.99	8325.22	73.41
52	Animal Husbandry	V	19232.34	12202.24	7030.1	36.55	V	24856.61	16675.67	8180.94	32.91	Ch	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	Ch	100.00	24.55	75.45	75.45		100.00	69.29	30.71	30.71
53	Dairy Development	V	3560.12	2078.49	1481.63	41.62	V	4206.12	2122.59	2083.53	49.54	V	4342.15	2872.17	1469.98	33.85
54	Fisheries		0.00	0.00	0.00	0.00	V	7321.81	4216.84	3104.97	42.41	V	9088.64	5521.82	3566.82	39.24

Appendix-2.1 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
55	Forestry & Wildlife	Ch	14.69 0.00	0.00 0.00	14.69 0.00	100 0.00	Ch V	113.49 45897.62	0.00 23288.00	113.49 22609.62	100.00 49.26	V	44332.62 0.00	26010.09 0.00	18322.53 0.00	41.33 0.00
56	Rural Dev. (Panchayat)	V Ch	0.00 18.38	0.00 5.86	0.00 12.52	0.00 68.12	V Ch	59546.64 15.54	35288.02 0.15	24258.62 15.39	40.74 99.03	V Ch	0.00 15.48	0.00 4.54	0.00 10.94	0.00 70.67
57	Rural Development		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	51241.22	31156.42	20084.80	39.20
62	Power (Electricity)	V	19589.84	1388.46	18201.38	92.91	V	18373.01	3282.36	15090.65	82.13		0.00	0.00	0.00	0.00
63	Water Resources	Ch	1.59	0.00	1.59	100	V	22297.92	15382.82	6915.10	31.01		0.00	0.00	0.00	0.00
65	Tourism		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	3112.40	1586.46	1525.94	49.03
66	Compensation & Assignment to local bodies etc.	V	134835.30	54989.44	79845.86	59.22	V	143871.10	35757.09	108114.01	75.15	V	101883.70	65582.27	36301.43	35.63
67	Horticulture		0.00	0.00	0.00	0.00	V	1186.69	756.04	430.65	36.29	V	1306.96	601.57	705.39	53.97
69	Scientific Services and Research		0.00	0.00	0.00	0.00	V	3405.55	1550.25	1855.30	54.48		0.00	0.00	0.00	0.00
70	Hill Areas	V	451.81	256.74	195.07	43.18	V	603.07	271.07	332.00	55.05	V	6219.59	156.97	6062.62	97.48
71	Education (Elem. & Secondary) etc.		0.00	0.00	0.00	0.00	Ch	50.00	0.00	50.00	100.00		0.00	0.00	0.00	0.00
72	Relief & Rehabilitation		0.00	0.00	0.00	0.00	V	4202.36	1404.83	2797.53	66.57	V	4244.60	1412.13	2832.47	66.73
73	Urban Development (GDD)		0.00	0.00	0.00	0.00	V	57797.42	18219.00	39578.42	68.48	V	68590.65	28225.67	40364.98	58.85
74	Sports and Youth Services		0.00	0.00	0.00	0.00	V	7037.72	4902.33	2135.39	30.34	V	5829.55	3997.60	1831.95	31.43
76	Hill Areas Department (KAAC)		0.00	0.00	0.00	0.00	V	68477.92	41453.00	27024.92	39.47		0.00	0.00	0.00	0.00
77	Hill Areas Department (NCHAC)	V	21896.70	11892.92	10003.78	45.69	V	35704.72	23481.36	12223.36	34.23		0.00	0.00	0.00	0.00
78	Welfare of Plain Tribes & BC (BTC)	V	77940.79	50666.01	27274.78	34.99		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Total Grant			1058535.95	457472.69	601063.26	56.78		1216474.82	537086.02	679388.80	55.85		562163.40	282088.80	280074.60	49.82

V: Voted; Ch: Charged

Annexure-2.2

(Reference: Paragraph 2.2.14; Page 61)

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

(₹ in lakh)

Grant No.	Name of Accounts	Capital Account for the year 2009-10					Capital Account for the year 2010-11					Capital Account for the year 2011-12				
		V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State legislature		0.00	0.00	0.00	0.00	V	3893.00	2 047.14	1845.86	47.41	V	4425.70	2678.78	1746.92	39.47
6	Land Revenue & Land Ceiling	V	1200.00	826.46	373.54	31.13		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
11	Secretariat and attached Offices		0.00	0.00	0.00	0.00	V	1440.00	962.00	478.00	33.19	V	450.00	300.00	150.00	33.33
14	Police		0.00	0.00	0.00	0.00	V	68.00	0.00	68.00	100	V	4804.00	570.16	4233.84	88.13
17	Administrative & Functional Bldg.		0.00	0.00	0.00	0.00	V	10964.75	5239.77	5724.98	52.21	V	23236.77	7477.77	15759.00	67.82
26	Education (Higher)	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100
30	Water Supply and Sanitation	V	63637.00	23714.82	39922.18	62.73		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
33	Residential Bldg.	V	1293.33	459.44	833.89	64.48	V	2490.00	806.10	1683.90	67.63	V	2121.00	747.41	1373.59	64.76
34	Urban Dev. (Municipal Administration Department)		0.00	0.00	0.00	0.00	V	2470.26	187.28	2282.98	92.42	V	1770.07	1013.25	756.82	42.76
37	Food Storage, Warehousing etc.	V	70.48	0.00	70.48	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
38	Welfare of SC, ST & OBC	V	1069.02	103.00	966.02	90.36		0.00	0.00	0.00	0.00	V	59.02	35.00	24.02	40.70
39	Social Security, Welfare & Nutrition		0.00	0.00	0.00	0.00	V	151.50	0.00	151.50	100	V	10.00	0.00	10.00	100
43	Co-operation		0.00	0.00	0.00	0.00	V	515.00	220.00	295.00	57.28	V	0.00	0.00	0.00	0.00
44	North Eastern Council Scheme	V	87092.33	28230.58	58861.75	67.59	V	118661.35	19937.79	98723.56	83.20	V	117178.87	34757.03	82421.84	70.34

Appendix-2.2 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
49	Irrigation		0.00	0.00	0.00	0.00	V	47988.18	32928.63	15059.55	31.38	V	62454.03	40983.45	21470.58	34.38
52	Animal Husbandry		0.00	0.00	0.00	0.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
55	Forestry & Wild life	V	100.00	67.47	32.53	32.53	V	132.00	0.00	132.00	100	V	400.41	62.66	337.75	84.35
58	Industries	V	14792.01	4859.44	9932.57	67.15	V	12239.00	3045.03	9193.97	75.12	V	15132.22	6982.23	8149.99	53.86
59	Sericulture & Weaving	V	50.50	0.75	49.75	98.51	V	430.30	0.00	430.30	100	V	30.00	0.00	30.00	100
60	Cottage Industries		0.00	0.00	0.00	0.00	V	60.00	19.59	40.41	67.35	V	1660.00	17.00	1643.00	98.98
61	Mines & Minerals	V	2500.00	200.00	2300.00	92.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
62	Power (Electricity)	V	34701.00	22101.74	12599.26	36.31	V	39046.30	22389.47	16656.83	42.66	V	51087.00	18126.97	32960.03	64.52
63	Water Resources	V Ch	110554.59 12.07	27725.89 0.00	82828.70 12.07	74.92 100	V	66908.58 0.00	23036.76 0.00	43871.82 0.00	65.57 0.00	V	90737.36 0.00	28305.70 0.00	62431.66 0.00	68.80 0.00
64	Roads & Bridges	V	104188.31	60386.62	43801.69	42.04	V	78840.79	41031.30	37809.49	47.96	V	105683.17	58092.59	47590.58	45.03
65	Tourism		0.00	0.00	0.00	0.00	V	3612.74	1141.89	2470.85	68.39	V	4316.71	3010.84	1305.87	30.25
68	Loans to Govt. servants	V	442.33	221.85	220.48	49.85	V	110.00	9.85	100.15	91.05	V	110.00	9.24	100.76	91.60
70	Hill Areas		0.00	0.00	0.00	0.00	V	106.00	0.00	106.00	100		0.00	0.00	0.00	0.00
73	Urban Dev. (GDD)	V	29976.00	17874.57	12101.43	40.37	V	4577.50	539.65	4037.85	88.21		0.00	0.00	0.00	0.00
75	Information Technology	V	5882.00	2409.39	3472.61	59.04	V	5445.00	2067.50	3377.50	62.03	V	2930.22	1495.97	1434.25	48.95
76	Hill Areas Department (KAAC)		0.00	0.00	0.00	0.00	V	0.00	0.00	0.00	0.00	V	14036.49	8980.15	5056.34	36.02
77	Hill Areas Department (NCHAC)	V	2837.00	828.28	2008.72	70.80	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
78	Welfare of PT, BC (BTC)	V	22318.98	6314.66	16004.32	71.71	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Total Grant			482726.95	196324.96	286401.99	59.33		403160.25	155609.75	247550.50	61.40		502643.04	213646.20	288996.84	57.50

V: Voted; Ch: Charged

Appendix 2.3

(Reference: Paragraph 2.2.15; Page 62)

Statement of Savings of Surrender for 2011-12 submitted to the Finance Department by different Controlling Officers beyond the closure of the Financial Year 2011-12

(₹ in crore)

Sl No.	By whom the surrender is communicated	Grant No.	Major Head	Voted/ Charged	Budget Provision	Amount surrender	Date on which surrender was Communicated	Number of days delayed after closure of the financial Year
1	2	3	4	5	6	7	8	9
1	Director of Medical Education, Khanapara, Guwahati	29	2210	Voted	59.17	10.64	03-04-12	3
2	District Gazetteers, Assam, Guwahati	71	2202	Voted	0.67	0.34	27-04-12	27
3	Secretary, Assam Public Service Commission		2051	Charged	6.97	0.41	28-05-12	58
4	Under Secretary, Public Health Engineering Department, Assam, Guwahati	30	2215	Voted	233.02	10.39	29-05-12	59
				Voted	13.50	1.76		
5	Under Secretary, Home Department, Assam, Guwahati	18	2070	Voted	99.60	18.42	01-06-12	62
6	Deputy Secretary to the Government of Assam, Cultural Affairs, Guwahati	27	2205 (Director of Library Service)	Voted	6.00	0.56	31-05-12	61
				Voted	5.58	0.07		
			2205 (Director of Museum)	Voted	2.54	2.29		
				Voted	0.67	0.32		
7	Director, Assam Institute of Research for Tribals & SCs	38	2225	Voted	0.04	0.04	30-04-12	30
8	Special Officer to Commissioner of Lower Assam Division, Guwahati	12	2053	Voted	0.10	0.08	30-05-12	60
9	Director Audit (Local Fund), Guwahati	13	2054	Voted	1.62	0.47	29-05-12	59
10	Joint Secretary, Govt. of Assam, R&DM Department.	72	2235	Voted	84.89	56.13	28-05-12	58
11	Director, Handloom & Textiles Department	59	2851	Voted	57.83	3.09	30-05-12	60
				Voted	63.52	8.98		
12	Deputy Secretary to the Govt. of Assam, General Administration (B) Department.	20	2070 (Assam House, New Delhi)	Voted	5.26	0.22	02-06-12	63
			2070 (Trade Adviser & Director of Movements, GOA, Kolkata)	Voted	1.05	0.05		
			2070 (Assam House, Mumbai)	Voted	0.48	0.17		
13	OSD, Finance (EC-II) Department.	72	2235	Voted	84.89	56.13	06-06-12	67
14	Commissioner of Excise, Assam	8	2039	Voted	26.05	6.35	06-06-12	67
			2235	Voted	11.55	2.13		
15	Director of Economics and Statistics, Assam	17	4059	Voted	10.00	10.00	18-06-12	79
16	Director, SCERT, Assam	71	2202	Voted	21.64	5.77	18-06-12	79
				Voted	44.43	18.67		
TOTAL					841.07	213.48		

Appendix-2.4
(Reference: Paragraph 2.2.16; Page 62)
Non-utilization of budget provisions

(₹ in lakh)

Grant No.	Name of Grant/Appropriation	2009-10					2010-11					2011-12				
		V/Ch	Total Grant	Total Expenditure	Saving (+)	Percentage over savings	V/Ch	Total Grant	Total Expenditure	Saving (+)	Percentage over savings	V/Ch	Total Grant	Total Expenditure	Saving (+)	Percentage over savings
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
(a) Revenue Accounts																
4	Election		0.00	0.00	0.00	0.00	Ch	0.22	0.00	0.22	100		0.00	0.00	0.00	0.00
6	Land Revenue and Land Ceiling		0.00	0.00	0.00	0.00	Ch	0.90	0.00	0.90	100	Ch	3.70	0.00	3.70	100
18	Fire Service		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	1.00	0.00	1.00	100
20	Civil Defence and Home Guards		0.00	0.00	0.00	0.00	Ch	36.00	0.00	36.00	100		0.00	0.00	0.00	0.00
23	Pension and Other Retirement Benefit	Ch	554.00	0.00	554.00	100		0.00	0.00	0.00	0.00	Ch	555.00	0.00	555.00	100
24	Aid Materials	V	226.38	0.00	226.38	100	V	1.00	0.00	1.00	100	V	1.00	0.00	1.00	100
25	Misc. General Services		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	50.00	0.00	50.00	100
29	Medical and Public Health		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	30.00	0.00	30.00	100
37	Food Storage, Warehousing & Civil Supplies		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	0.73	0.00	0.73	100
49	Irrigation		0.00	0.00	0.00	0.00	Ch	6.62	0.00	6.62	100		0.00	0.00	0.00	0.00
55	Forestry & Wild Life	Ch	14.69	0.00	14.69	100	Ch	113.49	0.00	113.49	100		0.00	0.00	0.00	0.00
63	Water Resources	Ch	1.59	0.00	1.59	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
71	Education (Elementary & Secondary)		0.00	0.00	0.00	0.00	Ch	50.00	0.00	50.00	100		0.00	0.00	0.00	0.00
Total (a)			796.66	0.00	796.66	100		208.23	0.00	208.23	100		641.43	0.00	641.43	100

Appendix-2.4 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
(b) Capital Accounts																
14	Police		0.00	0.00	0.00	0.00	V	68.00	0.00	68.00	100		0.00	0.00	0.00	0.00
26	Education (Higher)	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100
37	Food Storage, Warehousing & Civil Supplies	V	70.48	0.00	70.48	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
39	Social Security, Welfare & Nutrition		0.00	0.00	0.00	0.00	V	151.50	0.00	151.50	100	V	10.00	0.00	10.00	100
52	Animal Husbandry		0.00	0.00	0.00	0.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
55	Forestry & Wild life		0.00	0.00	0.00	0.00	V	132.00	0.00	132.00	100		0.00	0.00	0.00	0.00
59	Sericulture and weaving		0.00	0.00	0.00	0.00	V	430.30	0.00	430.30	100	V	30.00	0.00	30.00	100
61	Mines & Minerals		0.00	0.00	0.00	0.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
63	Water Resources	Ch	12.07	0	12.07	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
70	Hill Areas		0.00	0.00	0.00	0.00	V	106.00	0.00	106.00	100		0.00	0.00	0.00	0.00
Total (b)			92.55	0.00	92.55	100		3897.80	0.00	3897.80	100		50.00	0.00	50.00	100
Grand Total (a+b)			889.21	0.00	889.21	100		4106.03	0.00	4106.03	100		691.43	0.00	691.43	100

V: Voted; Ch: Charged

Appendix 2.5

(Reference: Paragraph 2.2.17; Page 63)

Excess of expenditure over budget provisions under Revenue Account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	Revenue Account for the year 2009-10					Revenue Account for the year 2010-11					Revenue Account for the year 2011-12				
		V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
12	District Admn.		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	31.16	288.87	257.71	827.05
15	Jails		0.00	0.00	0.00	0.00	Ch	4.50	5.50	1.00	22.22		0.00	0.00	0.00	0.00
22	Admn. Training		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	677.20	867.46	190.26	28.10
23	Pension and other retirement benefit		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	241076.00	312373.28	71297.28	29.57
27	Art and Culture	V	8860.75	10000.94	1140.19	12.87		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
40	Sainik Welfare & other Relief Programme	V	702.00	1636.55	934.55	133.13	V	1209.00	1634.85	425.85	35.22		0.00	0.00	0.00	0.00
42	Social Services		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
47	Trade Advisor	V	62.37	71.15	8.78	14.08		0.00	0.00	0.00	0.00	V	96.09	101.38	5.29	5.51
62	Power (Electricity)		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	4408.05	10479.41	6071.36	137.73
Total			9625.12	11708.64	2083.52	21.65		1213.50	1640.35	426.85	35.18		246288.50	324110.40	77821.90	31.60

V: Voted; Ch: Charged

Appendix 2.6

(Reference: Paragraph 2.2.17; Page 63)

Excess expenditure over budget provisions under Capital Account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	2009-10					2010-11					2011-12				
		V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State Legislature	V	1579.00	2044.55	465.55	29.48		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
11	Secretariat and Attached Offices	V	450.00	613.75	163.75	36.39		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
60	Cottage Industries	V	78.00	152.63	74.63	95.68		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
78	Welfare of Plain Tribe and Backward Classes (BTC)		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	8100.00	21605.68	13505.68	166.74
Total			2107.00	2810.93	703.93	33.41		0.00	0.00	0.00	0.00		8100.00	21605.68	13505.68	166.74

V: Voted; Ch: Charged

Appendix-2.7

(Reference: Paragraph 2.2.19; Page 64)

Statement showing persistent savings exceeding 30 per cent in respect of Grants/Appropriations under Revenue and Capital account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	2009-10				2010-11				2011-12			
		Total Grant	Total Expenditure	Savings	Percentage of savings	Total Grant	Total Expenditure	Savings	Percentage of savings	Total Grant	Total Expenditure	Savings	Percentage of savings
1	2	3	4	5	6	7	8	9	10	11	12	13	14
6	Land Revenue & Land Ceiling Revenue Voted	19237.63	10079.77	9157.86	47.60	36799.27	12448.66	24350.61	66.17	32260.51	15523.08	16737.43	51.88
14	Police Revenue Charged	61.69	16.07	45.62	73.95	118.16	34.39	83.77	70.90	200	19.45	180.55	90.28
24	Aid Materials Revenue Voted	226.38	0.00	226.38	100	1.00	0.00	1.00	100	1.00	0.00	1.00	100
26	Education Capital Voted	10.00	0.00	10.00	100	10.00	0.00	10.00	100	10.00	0.00	10.00	100
31	Urban Development (Town & Country Planning) Revenue Voted	20927.15	10471.08	10456.07	49.96	22023.51	3117.02	18906.49	85.85	17108.85	6375.65	10733.20	62.73
32	Housing schemes Revenue Voted	295.42	176.36	119.06	40.30	452.84	152.10	300.74	66.41	621.27	418.47	202.80	32.64
33	Residential Buildings Revenue Voted	1290.11	581.23	708.88	54.95	1651.39	912.77	738.62	44.73	1966.83	1036.63	930.20	47.29
34	Urban Development (Municipal Admn. Deptt.) Revenue Voted	11583.50	4605.82	6977.68	60.24	11789.67	5573.90	6215.77	52.72	7287.18	1483.49	5803.69	79.64
44	NEC Schemes Revenue Voted	3788.66	592.34	3196.32	84.37	3154.00	332.65	2821.35	89.45	4287.70	608.81	3678.89	85.80
	Capital Voted	87092.33	28230.58	58861.75	67.59	118661.35	19937.79	98723.56	83.20	117178.87	34757.03	82421.84	70.34
45	Census, Surveys & Statistics Revenue Voted	2918.40	1984.81	933.59	31.99	3640.99	2462.77	1178.22	32.36	5241.40	3583.28	1658.12	31.64

Appendix-2.7 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14
46	Weights & Measures Revenue Voted	780.11	495.78	284.33	36.45	1404.78	696.44	708.34	50.42	1176.11	697.30	478.81	40.71
53	Dairy Development Revenue Voted	3560.12	2078.49	1481.63	41.62	4206.12	2122.59	2083.53	49.54	4342.15	2872.17	1469.98	33.85
56	Rural Development (Panchayat) Revenue Charged	18.38	5.58	12.80	69.64	15.54	0.15	15.39	99.03	15.48	4.54	10.94	70.67
58	Industries Capital Voted	14792.01	4859.44	9932.57	67.15	12239.00	3045.03	9193.97	75.12	15132.22	6982.23	8149.99	53.86
62	Power (Electricity) Capital Voted	34701.00	22101.74	12599.26	36.31	39046.30	22389.47	16656.83	42.66	51087.00	18126.97	32960.03	64.52
63	Water Resources Capital Voted	110554.59	27725.89	82828.70	74.92	66908.58	23036.76	43871.82	65.57	90737.36	28305.70	62431.66	68.80
66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions Revenue Voted	134835.30	54989.44	79845.86	59.22	143871.10	35757.09	108114.01	75.15	101883.70	65582.27	36301.43	35.63
68	Loans to Govt. Servants Capital Voted	442.33	221.84	220.49	49.85	110.00	9.85	100.15	91.05	110.00	9.24	100.76	91.60
70	Hill Areas Revenue Voted	451.81	256.74	195.07	43.18	603.07	271.07	332.00	55.05	6219.59	156.97	6062.62	97.48
75	Information Technology Capital Voted	5882.00	2409.39	3472.61	59.04	5445.00	2067.50	3377.50	62.03	2930.22	1495.97	1434.25	48.95

Appendix-2.8
(Reference: Paragraph 2.3.2; Page 70)

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

(₹ in crore)					
Sl No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	2	3	4	5	6
1	1	State Legislature (Revenue Voted) (Capital Voted)	54.88 44.26	12.09 17.47	22 39
2	3	Administration of Justice (Revenue Voted)	166.60	68.11	41
3	6	Land Revenue & Land Ceiling (Revenue Voted)	322.61	167.37	52
4	7	Stamps & Registration (Revenue Voted)	30.68	15.26	50
5	11	Secretariat & Attached Offices (Revenue Voted)	1698.38	479.30	28
6	13	Treasury & Accounts Administration (Revenue Voted)	99.83	40.87	41
7	14	Police (Revenue Voted)	2446.19	647.57	26
8	17	Administrative & Functional Buildings (Capital Voted)	232.36	157.59	68
9	25	Miscellaneous General Services (Revenue Voted)	361.69	102.79	28
10	27	Art & Culture (Revenue Voted)	101.69	50.07	49
11	31	Urban Development (Town & Country Planning) (Revenue Voted)	171.09	107.33	63
12	33	Residential Building (Capital Voted)	21.21	13.74	65
13	34	Urban Development (Municipal Admn. Department) (Revenue Voted)	72.87	58.04	80
14	36	Labor & Employment (Revenue Voted)	186.89	76.83	41
15	39	Social Security, Welfare & Nutrition (Revenue Voted)	1397.16	372.02	27
16	42	Social Services (Revenue Voted)	688.78	506.32	74
17	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	42.88 1171.79	36.79 824.22	86 70
18	45	Census, Surveys & Statistics (Revenue Voted)	52.41	16.58	32
19	48	Agriculture (Revenue Voted)	923.91	273.29	30
20	49	Irrigation (Revenue Voted) (Capital Voted)	511.25 624.54	214.28 214.71	42 34
21	50	Other Special Areas Programmes (Revenue Voted)	113.40	83.25	73

Appendix-2.8 (Concluded)

1	2	3	4	5	6
22	52	Animal Husbandry (Revenue Voted)	239.38	50.45	21
23	53	Dairy Development (Revenue Voted)	43.42	14.70	34
24	54	Fisheries (Revenue Voted)	90.89	35.67	39
25	55	Forestry & Wild Life (Revenue Voted)	443.32	183.22	41
26	57	Rural Development (Revenue Voted)	512.41	200.85	39
27	58	Industries (Revenue Voted) (Capital Voted)	95.82 151.32	23.48 81.50	25 54
28	59	Sericulture & Weaving (Revenue Voted)	214.62	59.43	28
29	60	Cottage Industries (Capital Voted)	16.60	16.43	99
30	62	Power (Electricity) (Capital Voted)	510.87	329.60	65
31	63	Water Resources (Capital Voted)	907.37	624.31	69
32	64	Roads & Bridges (Revenue Voted) (Capital Voted)	843.84 1056.83	224.66 475.90	27 45
33	65	Tourism (Revenue Voted) (Capital Voted)	31.12 43.17	15.26 13.06	49 30
34	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1018.84	363.02	36
35	70	Hill Areas (Revenue Voted)	62.20	60.63	97
36	72	Relief & Rehabilitation (Revenue Voted)	42.45	28.32	67
37	73	Urban Development (GDD) (Revenue Voted)	685.91	403.65	59
38	74	Sports & Youth Services (Revenue Voted)	58.30	18.32	31
39	75	Information Technology (Capital Voted)	29.30	14.34	49
40	76	Hill Areas Department (KAAC) (Revenue Voted) (Capital Voted)	655.43 140.36	168.86 50.56	26 36
41	77	Hill Areas Department (NCHAC) (Capital Voted)	46.87	10.92	23
Total			19477.99	8023.03	-

Appendix-2.9

(Reference: Paragraph 2.3.2; Page 70)

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

(₹ in crore)

SI No.	No. and Name of the Grant	Original	Supple- mentary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
Revenue-Voted						
1	3- Administration of Justice	94.20	72.40	166.60	98.49	68.11
2	6- Land Revenue & Land Ceiling	321.43	1.18	322.61	155.24	167.37
3	11- Secretariat & Attached Offices	1693.29	5.09	1698.38	1219.08	479.30
4	14- Police	2311.61	134.58	2446.19	1798.62	647.57
5	25- Miscellaneous General Services	361.69	-	361.69	258.90	102.79
6	26- Education (Higher Education)	1021.95	54.10	1076.05	943.91	132.14
7	27- Art and Culture	96.12	5.57	101.69	51.62	50.07
8	29- Medical & Public Health	1478.59	174.78	1653.37	1460.92	192.45
9	31- Urban Development (Town & Country Planning)	171.09	-	171.09	63.76	107.33
10	34- Urban Development (Municipal Administration Department)	72.87	-	72.87	14.83	58.04
11	36- Labour & Employment	183.70	3.19	186.89	110.06	76.83
12	38- Welfare of SCs/STs & OBCs etc.	604.73	26.26	630.99	507.17	123.82
13	39- Social Security, Welfare & Nutrition	1387.04	10.12	1397.16	1025.14	372.02
14	42- Social Services	677.25	11.53	688.78	182.46	506.32
15	48- Agriculture	904.72	19.19	923.91	650.62	273.29
16	49- Irrigation	510.76	0.49	511.25	296.97	214.28
17	50- Other Special areas Programmes	98.44	14.96	113.40	30.15	83.25
18	52- Animal Husbandry	231.00	8.38	239.38	188.93	50.45
19	55- Forestry & Wild Life	384.68	58.64	443.32	260.10	183.22
20	56- Rural Development (Panchayat)	541.78	10.06	551.84	501.04	50.80
21	57- Rural Development	512.37	0.04	512.41	311.56	200.85
22	59- Sericulture & Weaving	200.12	14.50	214.62	155.19	59.43
23	64- Roads & Bridges	621.93	221.91	843.84	619.18	224.66
24	66- Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1018.25	0.59	1018.84	655.82	363.02
25	70- Hill Areas	62.20	-	62.20	1.57	60.63

Appendix-2.9 (Concluded)

1	2	3	4	5	6	7
26	71- Education (Elementary, Secondary etc.)	5854.06	147.51	6001.57	5097.57	904.00
27	73- Urban Development (GDD)	643.28	42.63	685.91	282.26	403.65
28	76- Hill Areas Department (KAAC)	645.03	10.40	655.43	486.57	168.86
29	78- Welfare of Plain Tribes & Other Backward Classes (BTC)	1063.82	25.18	1089.00	1028.44	60.56
Revenue-Charged		NIL				
Capital-Voted						
30	17- Administrative & Functional Buildings	217.53	14.83	232.36	74.77	157.59
31	44- North Eastern Council Schemes	924.59	247.20	1171.79	347.57	824.22
32	49- Irrigation	599.54	25.00	624.54	409.83	214.71
33	58- Industries	110.22	41.10	151.32	69.82	81.50
34	62- Power (Electricity)	510.87	-	510.87	181.27	329.60
35	63- Water Resources	713.69	193.68	907.37	283.06	624.31
36	64- Roads & Bridges	1001.78	55.05	1056.83	580.93	475.90
37	76- Hill Areas Department (KAAC)	110.04	30.32	140.36	89.80	50.56
Total		27956.26	1680.46	29636.72	20493.22	9143.50

Appendix-2.10

(Reference: Paragraph 2.3.3; Page 71)

Statement of various grants/appropriations where expenditure was more than ₹ one crore in each case and also 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	12	District Administration (Revenue Charged)	0.31	2.89	2.58	832
2	22	Administrative Training (Revenue Voted)	6.77	8.67	1.90	28
3	23	Pension and other Retirement Benefits (Revenue Voted)	2410.76	3123.73	712.97	30
4	62	Power (Electricity) (Revenue Voted)	44.08	104.79	60.71	138
5	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	81.00	216.06	135.06	167
Total			2542.92	3456.14	913.22	

Appendix-2.11

(Reference: Paragraph 2.3.4; Page 71)

Statement showing expenditure without provision

			(₹ in crore)
Sl No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	2		3
1	3-2014-2921	National Law School and Judicial Academy, Assam, Guwahati	4.50
2	11-2052-0460-998	Scheme of Impact Analysis of NE Industrial Investments	0.02
3	11-3451-1421-718	Untied Fund	73.80
4	14-2055-0433	Police Range, Sixth Schedule (Pt. I) Areas	2.19
5	14-2055-3191-510	Security for railway Projects, Sixth Schedule (Pt. I) Areas	1.58
6	14-2055-0446	Armed Police Battalion, Sixth Schedule (Pt. I) Areas	21.18
7	14-2055-0447	Assam Nagaland Border, Sixth Schedule (Pt. I) Areas	0.23
8	14-2055-0145	District Police Proper, Sixth Schedule (Pt. I) Areas	10.86
9	14-2055-0281	Home Guard, Sixth Schedule (Pt. I) Areas	1.44
10	14-2055-0449	New Police station and Outposts, Sixth Schedule (Pt. I) Areas	3.00
11	14-2055-0464	Police Guards for SBI Branch, Sixth Schedule (Pt. I) Areas	0.31
12	14-2055-1015-491	Reimbursable from Government of India, Sixth Schedule (Pt. I) Areas	0.17
13	14-2055-3191-632	District Police Proper, Sixth Schedule (Pt. I) Areas	0.30
14	14-2055-0474	Village Police/Village Defence Organisation, Sixth Schedule (Pt. I) Areas	0.34
15	14-2055-0478	Police Hospital, Sixth Schedule (Pt. I) Areas	0.22
16	14-2055-0483	New Two Indian Reserve Battalions, Sixth Schedule (Pt. I) Areas	4.05
17	17-4059-3660-701	Construction of Circle Office	2.00
18	23-2071-104	Gratuities, General, Sixth Schedule (Pt. I) Areas	12.42
19	23-2071-105	Family Pensions, General, Sixth Schedule (Pt. I) Areas	13.00
20	23-2071-115	Leave Encashment Benefits, General, Sixth Schedule (Pt. I) Areas	6.50
21	25-2075-3888	Expenditure in connection with the revision of Pay & Pension, Sixth Schedule (Pt. I) Areas	8.97
22	27-2075-0543	Artist Pension, General	1.35
23	27-2205-0680-640	Sarat Singha Memorial Complex, General	0.15
24	33-4216-1501	Administration of Justice, General	0.17
25	38-2225-2844	Special Incentive for ST (P) Meritorious Students, General	0.62
26	41-2245-4672	Rehabilitation Grants, Sixth Schedule (Pt. I) Areas	2.42
27	44-4552-5348	Non-Lapsable Central Pool of Resource (NLCPR), General	25.98
28	49-2701-0291-128	Debit to Stock, General	0.99
29	55-2406-1263	Raising Plant of Non Timber Forest Produced including Medicinated Plant, General	4.31
30	63-2711-0291	Miscellaneous Public Works Advances, General	12.35
31	63-4711-0120	Brahmaputra Flood Control Project, General	1.87
32	63-4711-4078-221	AIFRERMA, General	50.00
33	72-2235-0933	Relief Grants for Relief & Rehabilitation for Disturbance Grants, Sixth Schedule (Pt. I) Areas	0.46
34	73-2217-800	Other Expenditure, General	57.37
35	76-2211-0769	Rural Family Welfare Planning Centre (Main Centre), Sixth Schedule (Pt. I) Areas	0.74
36	76-2225-770	Project Admn. Entertainment of Project Director ITDP, Sixth Schedule (Pt. I) Areas	0.28
37	76-2236-5128-876	Nutrition (Pre-School/School feeding), Sixth Schedule (Pt. I) Areas	2.01
38	76-2402-0122-602	Nature Conservation, Sixth Schedule (Pt. I) Areas	0.37
39	76-2402-0122-603	Building and Approach Road, Sixth Schedule (Pt. I) Areas	0.48
40	76-2402-1136	Bamboo Plantation/Regeneration, Sixth Schedule (Pt. I) Areas	1.30
41	76-2402-1141	Protective Afforestation, Sixth Schedule (Pt. I) Areas	0.56
42	76-2402-103-1144	Terracing with water distribution/harvesting, Sixth Schedule (Pt. I) Areas	1.79
43	76-2406-1229	Working plan Organisation, Sixth Schedule (Pt. I) Areas	0.96
44	76-2406-0121	Buildings, Sixth Schedule (Pt. I) Areas	2.49
45	76-2406-1230	Road & Bridges, Sixth Schedule (Pt. I) Areas	0.37

Appendix-2.11 (Concluded)

1	2		3
46	76-2406-1238	Forest Protection Force, Sixth Schedule (Pt. I) Areas	0.18
47	76-2406-1240	Amenities to Staff & Labourer, Sixth Schedule (Pt. I) Areas	1.24
48	76-2406-1245	Nursery, Sixth Schedule (Pt. I) Areas	1.31
49	76-2406-1251	Medical and Aromatic Plants Garden, Sixth Schedule (Pt. I) Areas	3.93
50	76-2406-1256	Plantation of Quickgrowing Species, Sixth Schedule (Pt. I) Areas	7.72
51	76-2406-1286	Botanical Garden (Zoo), Sixth Schedule (Pt. I) Areas	1.15
52	76-2406-2869	Recreation Park at Diphu & Hamren, Sixth Schedule (Pt. I) Areas	0.58
53	76-4216-0220	Public Works, Sixth Schedule (Pt. I) Areas	0.26
54	76-4552-5348	Non-lapsable Central Pool of Resource (NLCPR), Sixth Schedule (Pt. I) Areas	7.86
55	76-4552-2115	Greater Bokajan Water Supply Scheme, Sixth Schedule (Pt. I) Areas	0.43
56	76-4552-2146	Development of Tourism Infrastructure at Bagari Entry point at Kaziranga National Park, Sixth Schedule (Pt. I) Areas	0.40
57	77-2215-1629	Upgradation of Standard of Admn. Award of 11 th Finance Commission, Sixth Schedule (Pt. I) Areas	0.95
58	77-2401-1100	Development of Progeny Orchards and Bigger Nurseries, Sixth Schedule (Pt. I) Areas	2.21
59	77-2402-1143	Land Improvement, Sixth Schedule (Pt. I) Areas	0.22
60	77-2402-1144	Terracing with water distribution/harvesting, Sixth Schedule (Pt. I) Areas	1.79
61	77-2406-1230	Roads & Bridges, Sixth Schedule (Pt. I) Areas	1.01
62	77-2406-1240	Amenities to Staff & Labourer, Sixth Schedule (Pt. I) Areas	0.48
63	77-2406-1256	Plantation of Quickgrowing Species, Sixth Schedule (Pt. I) Areas	1.41
64	77-2406-1259	Rehabilitation of degraded Forests, Sixth Schedule (Pt. I) Areas	0.43
65	77-2406-1286	Botanical Garden (Zoo), Sixth Schedule (Pt. I) Areas	0.24
66	77-2415-1308	Silvicultural Work, Sixth Schedule (Pt. I) Areas	0.19
67	77-4552-1230	Roads & Bridges, Sixth Schedule (Pt. I) Areas	0.42
68	78-2058-101	Purchase and Supply of Stationery Stores, Sixth Schedule (Pt. I) Areas	1.82
69	78-2202-052	Equipment, Sixth Schedule (Pt. I) Areas	0.53
70	78-2202-053	Maintenance of Buildings, Sixth Schedule (Pt. I) Areas	0.17
71	78-2202-101	Government Primary Schools, Sixth Schedule (Pt. I) Areas	1.55
72	78-2202-110	Assistance to Non-Government Secondary Schools, Sixth schedule (Pt. I) Areas	1.91
73	78-2202-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	9.92
74	78-2203-112	Engineering/Technical Colleges and Institutes, Sixth Schedule (Pt. I) Areas	10.53
75	78-2204-0800-541	Games and Athletics, Sixth Schedule (Pt. I) Areas	0.29
76	78-2215-0777	Accelerated Rural Water Supply Scheme, Sixth Schedule (Pt. I) Areas	1.51
77	78-2235-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	1.19
78	78-2404-1198	Expansion of Creamery Centres, Sixth Schedule (Pt. I) Areas	2.20
79	78-2425-1317-108	Assistance to Other Co-operatives, Sixth Schedule (Pt. I) Areas	3.57
80	78-2851-3195	Catalytic Development Programmes (CDP), Sixth Schedule (Pt. I) Areas	0.91
81	78-4059-2998	Construction of Bodoland Guest House at Gossaigaon, Sixth Schedule (Pt. I) Areas	2.09
82	78-4552-3240	Various Project and Schemes for BTAC as per memorandum of settlement, Sixth Schedule (Pt. I) Areas	8.91
83	78-4701-011	Champabati Irrigation Project, Sixth Schedule (Pt. I) Areas	0.23
84	78-4702-0160	Flow Irrigation, Sixth Schedule (Pt. I) Areas	90.00
85	78-4711-0120	Brahmaputra Flood Control Project, Sixth Schedule (Pt. I) Areas	1.92
86	78-4711-0107	Assistance to the Bodoland Autonomous Council, Sixth Schedule (Pt. I) Areas	15.13
87	78-5054-337	Road Works, Sixth Schedule (Pt. I) Areas	65.86
88	78-5452-2823	Construction of Bodoland Movement Cementary cum Tourist Centre at Deborgaon, Kokrajhar, Sixth Schedule (Pt. I) Areas	5.26
Total			596.38

Appendix-2.12

(Reference: Paragraph 2.3.5; Page 71)

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

					(₹ in crore)
Sl No.	Name of the Department	Debit Head	Credit Head	Month of crediting	Credit Amount
1	Agriculture	2401	8443	March 2012	23.74
2	Animal Husbandry	2403	8443	March 2012	13.45
3	Assembly Secretariat	2058	8443	March 2012	3.11
4	Border Areas Development	2575	8443	March 2012	7.33
5	Co-operation	2425	8443	March 2012	0.10
6	Health	2010	8443	March 2012	13.52
7	Mines, Minerals and Power	4853	8443	March 2012	3.78
8	Panchayat and Rural Development	2515	8443	March 2012	0.25
9	Printing and Stationery	2058	8443	March 2012	1.50
10	Secretariat Administration	2052	8443	March 2012	435.96
11	Secretariat Administration	2070	8443	March 2012	1.09
12	Secretariat Administration	3451	8443	March 2012	7.42
13	Social Welfare	2235	8443	March 2012	1.00
14	Social Welfare	2575	8443	March 2012	31.05
15	Water Resources	4711	8443	March 2012	50.00
16	Welfare of Plain Tribes and Backward Classes.	2225	8443	March 2012	72.77
Total					666.07

Appendix-2.13

(Reference: Paragraph 2.3.6; Page 72)

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.
2010-11	2-grants	Revenue Voted -40 Revenue Charged -15	4.27	C&AG's Report placed before the House on 30-03-2012. Not yet discussed by PAC.
Total			2365.94	

Appendix-2.14

(Reference: Paragraph 2.3.8; Page 73)

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
1	2	3	4	5	6
Revenue (Charged)					
1	Appropriation: Head of State	4.84	4.13	0.71	0.11
2	3- Administration of Justice	38.17	30.95	7.22	1.32
3	Appropriation: Public Service Commission	6.69	6.53	0.16	0.28
4	Appropriation: Public Debt and Servicing of Debt	2231.88	2207.50	24.38	5.50
Total for Revenue (Charged)		2281.58	2249.11	32.47	7.21
Revenue (Voted)					
5	1- State Legislature	52.75	42.79	9.96	2.13
6	6- Land Revenue & Land Ceiling	321.43	155.23	166.20	1.18
7	9- Transport Services	134.65	123.65	11.00	6.09
8	11- Secretariat & Attached Offices	1693.29	1219.08	474.21	5.09
9	12- District Administration	115.62	105.71	9.91	11.01
10	14- Police	2311.61	1798.62	512.99	134.58
11	15- Jails	53.30	48.36	4.94	4.39
12	16- Stationery & Printing	24.32	24.30	0.02	4.00
13	18- Fire Services	97.42	85.27	12.15	8.19
14	19- Vigilance Commission and Others	44.25	39.75	4.50	3.01
15	20- Civil Defence and Home Guards	145.22	131.55	13.67	3.57
16	26- Education (Higher)	1021.95	943.91	78.04	54.10
17	27- Art & Culture	96.12	51.62	44.50	5.57
18	29- Medical and Public Health	1478.59	1460.92	17.67	174.78
19	33- Residential Building	15.28	10.37	4.91	4.39
20	36- Labour and Employment	183.70	110.06	73.64	3.19
21	38- Welfare of Scheduled Castes/ Scheduled Tribes & Other Backward Classes etc.	604.74	507.17	97.57	26.26
22	39- Social Security, Welfare and Nutrition	1387.04	1025.14	361.90	10.12
23	42- Social Services	677.25	182.46	494.79	11.53
24	43- Co-operation	62.16	55.35	6.81	0.79
25	45- Census, Surveys and Statistics	51.40	35.83	15.57	1.02
26	48- Agriculture	904.72	650.62	254.10	19.19
27	49- Irrigation	510.76	296.97	213.79	0.49
28	50- Other Special Areas Programmes	98.44	30.15	68.29	14.97
29	51- Soil and Water Conservation	41.17	37.38	3.79	0.10
30	52- Animal Husbandry	231.00	188.93	42.07	8.38
31	54- Fisheries	79.83	55.22	24.61	11.05
32	55- Forestry and Wild Life	384.68	260.10	124.58	58.64
33	56- Rural Development (Panchayat)	541.78	501.04	40.74	10.06
34	58- Industries	94.79	72.33	22.46	1.03
35	59- Sericulture and Weaving	200.12	155.19	44.93	14.50

Appendix-2.14 (Concluded)

1	2	3	4	5	6
36	60- Cottage Industries	51.45	42.33	9.12	1.20
37	64- Roads & Bridges	621.93	619.18	2.75	221.91
38	65- Tourism	27.50	15.86	11.64	3.62
39	66- Compensation & Assignment to LB & Panchayati Raj Institutions	1018.25	655.82	362.43	0.59
40	67- Horticulture	12.80	6.02	6.78	0.27
41	71- Education (Elementary, Secondary etc.)	5854.06	5097.57	756.49	147.51
42	73- Urban Development (GDD)	643.28	282.26	361.02	42.63
43	74- Sports & Youth Services	56.68	39.98	16.70	1.62
44	76- Hill Areas (KAAC)	645.03	486.57	158.46	10.40
45	77- Hill Areas (NCHAC)	298.09	274.72	23.37	9.43
46	78- Welfare of Plain Tribes & Backward Classes (BTC)	1063.82	1028.44	35.38	25.18
Total for Revenue (Voted)		23952.27	18953.82	4998.45	1077.76
A.	Total for Revenue (Charged + Voted)	26233.85	21202.93	5030.92	1084.97
Capital (Charged)					
NIL					
Total for Capital (Charged)		-	-	-	-
Capital (Voted)					
47	1- State Legislature	40.96	26.79	14.17	3.30
48	17- Administrative & Functional Buildings	217.53	74.78	142.75	14.83
49	34- Urban Development (Municipal Administration Department)	16.10	10.13	5.97	1.60
50	44- North Eastern Council Schemes	924.59	347.57	577.02	247.20
51	49- Irrigation	599.54	409.83	189.71	25.00
52	58- Industries	110.22	69.82	40.40	41.10
53	63- Water Resources	713.69	283.06	430.63	193.68
54	64- Roads & Bridges	1001.78	580.93	420.85	55.05
55	65- Tourism	37.28	30.11	7.17	5.89
56	76- Hill Areas (Karbi Anglong Autonomous Council)	110.04	89.80	20.24	30.32
Total for Capital (Voted)		3771.73	1922.82	1848.91	617.97
B.	Total for Capital (Charged + Voted)	3771.73	1922.82	1848.91	617.97
Grand Total (A+B)		30005.58	23125.75	6879.83	1702.94

Appendix-2.15 (A)
(Reference: Paragraph 2.3.9; Page 73)
Excess re-appropriation of funds

(₹ in lakh)

Sl No.	Grant No.	Description	Head of Account	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	1	051 Construction 1846 Construction by P.W.D. PCC Division 636 Construction of police Control Room (NTA Voted)	4217	61.45	(-) 31.83
2	14	101 Criminal Investigation and Vigilance 0443 Special Branch (NTA Voted)	2055	38.71	(-) 22.88
3	15	001 Direction and Administration 0172 Headquarter's Establishment (NTA Voted)	2056	465.95	(-) 214.05
4	71	101 Inspection 0179 Inspection of Government School (NTA Voted)	2202	230.81	(-) 200.65

Appendix-2.15 (B)
(Reference: Paragraph 2.3.9; Page 73)
Unnecessary re-appropriation of funds

(₹ in lakh)

SI No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)/ Savings (-)
1	2	3	4	5	6
1	4	103 Preparation and Printing of Electoral Rolls 0144 District establishment (TA Voted)	2015	11.34	(-) 381.92
		106 Charges for conduct of elections to State/Union Territory Legislature (TA Voted)		38.66	(-) 458.84
2	9	800 Other Expenditure 902 Operation (NTA Voted)	3056	6.72	(-) 289.78
3	14	109 District Police 0145 District Police Proper (NTA Voted)	2055	28.49	(-) 12,317.07
4	15	101 Jails 0486 District Jails (TA Voted)	2056	7.68	(-) 34.82
5	26	103 Government Colleges and Institutes 610 For Publication of College Magazine (NTA Voted)	2202	127.00	(-) 199.00
		05 Language Development 219 Institute of Development of Indigenous Language of Assam (A.B.I.L.A.C) (NTA Voted)		5.00	(-) 37.61
6	26	112 Engineering/Technical Colleges and Institutes (NTA Voted)	2203	140.00	(-) 198.73
7	29	110 Hospital & Dispensary 0717 Guwahati Medical College Hospital, Guwahati (NTA Voted)	2210	100.00	(-) 659.89
8	30	102 Rural Water Supply Programmes 0778 Rural Water Supply (NTA Voted)	2215	66.33	(-) 210.34
9	43	107 Assistance to Credit Co-operatives 1327 Subsidy to CLMB/ASCARD Bank (NTA Voted)	2425	37.54	(-) 37.54
10	71	101 Government Primary schools 0292 Pre-Primary school (NTA Voted)		3.50	(-) 123.83
		800 Other Expenditure 223 Other Miscellaneous Charges (NTA Voted)		200.00	(-) 200.00
		849 Providing free Uniform to the Student upto Class VII (AVY) (NTA Voted)	2202	60.64	(-) 60.64
		110 Assistance to Non-Government Secondary Schools 0269 Government Teachers Serving in Non-Government Secondary Schools (NTA Voted)		5,701.24	(-) 6,712.67

Appendix-2.16

(Reference: Paragraph 2.3.10; Page 73)

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

(₹ in crore)						
Sl No.	Number and title of Grant/ Appropriation	Name of the Scheme (Head of Account)	General/ Sixth Schedule	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6	7
1	Head of State	2012- President, Vice-President/ Governor, Administrator of Union Territories II- State Plan and Non Plan Schemes 03- Governor/Administrator of Union Territories 090- Secretariat	General	1.74	0.55	32
2	3-Administration of Justice	2014- Administration of Justice II- State Plan and Non Plan Schemes 800- Other Expenditure {0185} Legal aid to the Poor	General	6.47	0.53	8
3	6-Land Revenue and Land Ceiling	2029- Land Revenue II- State Plan and Non Plan Schemes 103- Land Records {0146} District Charges	General	102.32	0.45	0.44
4	Public Service Commission	2051- Public Service Commission II- State Plan and Non Plan Schemes 102- State Public Service Commission	General	6.97	0.41	6
5	14-Police	2055- Police II- State Plan and Non Plan Schemes 101- Criminal Investigation and Vigilance {0444} Anti-Corruption Branch	General	4.22	1.19	28
6	22-Administrative Training	2070- Other Administrative Services II- State Plan and Non Plan Schemes 003- Training {0505} Training Scheme for I.A.S/A.C.S Officers in Assam	General	4.07	0.71	17
7	27-Art and Culture	2205- Art and Culture II- State Plan and Non Plan Schemes 105- Public Libraries {0698} Directorate of Library Services (i) Improvement of Library Services	General	9.63	0.63	7
8	34-Urban Development (Municipal Administration Department)	2217- Urban Development II- State Plan and Non Plan Schemes 80- General 001- Direction and Administration {0801} Directorate of Municipal Administration	General	3.89	0.58	15
9	38-Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes	2225- Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes III- Centrally Sponsored Schemes 02- Welfare of Scheduled Tribes 001- Direction and Administration {0825} Tribal Research Institute (Research and Training)	General	1.28	0.42	33

Appendix-2.16 (Concluded)

1	2	3	4	5	6	7
10	61-Mines and Minerals	4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries II- State Plan and Non Plan Schemes 60- Other Mining and Metallurgical Industries 190- Investment in Public Sector & Other Undertakings {5257} Share Contribution to Assam Mineral Development Corporation Ltd.	General	5.39	1.61	30
11	62-Power (Electricity)	2045- Other Taxes and Duties on Commodities and Services II- State Plan and Non Plan Schemes 103 Collection Charges-Electricity Duty {1787} Inspectorate of Electricity	General	4.13	0.92	22
12	68-Loans to Government Servants	7610- Loan to Government Servants, etc II- State Plan and Non Plan Schemes 201- House Building Advances {1609} To All India Services	General	0.40	0.40	100
13	72-Relief & Rehabilitation	2235- Social Security and Welfare II- State Plan and Non Plan Schemes 01- Rehabilitation 202- Other Rehabilitation Schemes {0933} Relief Grants for Relief & Rehabilitation for Disturbance Grants	General	42.42	28.04	66
Total				192.93	36.44	19

Appendix-2.17

(Reference: Paragraph 2.3.11; Page 74)

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	56-Rural Development (Panchayat)	551.84	50.80	52.18	1.38
2	65-Tourism	31.12	15.26	15.92	0.66
Total		582.96	66.06	68.10	2.04

Appendix-2.18

(Reference: Paragraph 2.3.12; Page 74)

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

(₹ in crore)

SI No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
I-Grant			
1	3	Administration of Justice (Revenue Charged)	8.55
2	5	Sales Tax & Other Taxes (Revenue Voted)	14.87
3	6	Land Revenue & Land Ceiling (Revenue Charged)	0.04
4	8	Excise and Prohibition (Revenue Voted)	7.95
5	9	Transport Services (Revenue Voted) (Capital Voted)	17.08 0.60
6	11	Secretariat & Attached Offices (Capital Voted)	1.50
7	14	Police (Revenue Charged) (Capital Voted)	1.81 42.34
8	17	Administrative & Functional Buildings (Revenue Voted)	6.38
9	18	Fire Services (Revenue Voted)	20.34
10	20	Civil Defence & Home Guards (Revenue Voted)	17.25
11	23	Pensions & Other Retirement Benefits (Revenue Charged)	5.55
12	24	Aid Materials (Revenue Voted)	0.01
13	25	Miscellaneous General Services (Revenue Charged)	0.50
14	26	Education (Higher Education) (Revenue Voted) (Capital Voted)	132.14 0.10
15	28	States Archives (Revenue Voted)	0.10
16	29	Medical & Public Health (Revenue Voted) (Revenue Charged)	192.45 0.30
17	30	Water Supply and Sanitation (Capital Voted)	8.82
18	32	Housing Schemes (Capital Voted)	0.08
19	33	Residential Building (Revenue Voted) (Capital Voted)	9.30 13.74
20	34	Urban Development (Municipal Administration Department) (Capital Voted)	7.57
21	38	Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes etc. (Capital Voted)	0.24
22	39	Social Security, Welfare and Nutrition (Revenue Voted) (Capital Voted)	372.02 0.10
23	40	Sainik Welfare & Other Relief Programmes etc. (Revenue Voted)	9.06
24	41	Natural Calamities (Revenue Voted)	5.34
25	42	Social Services (Revenue Voted)	506.32
26	44	North Eastern Council Schemes (Revenue Voted)	36.79

Appendix-2.18 (Concluded)

1	2	3	4
27	45	Census, Surveys & Statistics (Revenue Voted)	16.58
28	46	Weights and Measures (Revenue Voted)	4.79
29	48	Agriculture (Revenue Voted)	273.29
30	51	Soil & Water Conservation (Revenue Voted)	3.89
31	52	Animal Husbandry (Revenue Voted) (Revenue Charged)	50.45 0.31
32	53	Dairy Development (Revenue Voted)	14.70
33	54	Fisheries (Revenue Voted)	35.67
34	55	Forestry & Wild Life (Revenue Voted) (Capital Voted)	183.23 3.38
35	62	Power (Electricity) (Capital Voted)	329.60
36	63	Water Resources (Revenue Voted) (Capital Voted)	11.47 624.32
37	64	Roads and Bridges (Revenue Voted) (Capital Voted)	224.66 475.91
38	66	Compensation and Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	363.01
39	67	Horticulture (Revenue Voted)	7.05
40	69	Scientific Services and Research (Revenue Voted)	4.16
41	70	Hill Areas (Revenue Voted) (Capital Voted)	60.63 0.30
42	71	Education (Elementary, Secondary etc.) (Revenue Voted)	904.01
43	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	403.65 1.51
44	74	Sports and Youth Services (Revenue Voted)	18.32
45	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Capital Voted)	50.56
46	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted) (Capital Voted)	32.81 10.92
47	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	60.57
Total			5608.99
II—Appropriation			
48	-	Public Debt & Servicing of Debt (Revenue Charged) (Capital Charged)	29.88 19.00
Total			48.88
Grand Total			5657.87

Appendix-2.19
(Reference: Paragraph 2.3.12; Page 74)

Details of saving of Rupee one crore and above not surrendered

(₹ in crore)

Sl No.	Number and Name of Grants/Appropriation	Revenue/Capital	Savings	Surrendered	Saving which remained to be surrendered
1	2	3	4	5	6
1	1- State Legislature	Revenue Voted	12.09	5.63	6.46
2	3- Administration of Justice	Revenue Voted	68.11	0.80	67.31
3	6- Land Revenue & Land Ceiling	Revenue Voted	167.37	0.60	166.77
4	7- Stamps & Registration	Revenue Voted	15.26	6.41	8.85
5	11- Secretariat & Attached Offices	Revenue Voted	479.31	124.23	355.08
6	12- District Administration	Revenue Voted	20.92	0.32	20.60
7	13- Treasury & Accounts Administration	Revenue Voted	40.87	17.80	23.07
8	14- Police	Revenue Voted	647.57	1.19	646.38
9	15- Jails	Revenue Voted	9.33	7.46	1.87
10	19- Vigilance Commission & Others	Revenue Voted	7.50	0.17	7.33
11	21- Guest Houses, Govt. Hostels etc.	Revenue Voted	1.81	0.10	1.71
12	25- Miscellaneous General Services	Revenue Voted	102.79	0.11	102.68
13	27- Arts & Culture	Revenue Voted	50.07	0.63	49.44
14	30- Water Supply & Sanitation	Revenue Voted	18.03	12.15	5.88
15	32- Housing Schemes	Revenue Voted	2.03	1.91	0.12
16	34- Urban Development (Municipal Administration Department)	Revenue Voted	58.04	0.58	57.46
17	36- Labour & Employment	Revenue Voted	76.83	1.27	75.56
18	38- Welfare of Scheduled Castes/ Scheduled Tribes & Other Backward Classes etc.	Revenue Voted	123.82	0.84	122.98
19	44- North Eastern Council Schemes	Capital Voted	824.22	0.10	824.12
20	49- Irrigation	Revenue Voted	214.28	0.27	214.01
		Capital Voted	214.71	14.94	199.77
21	50- Other Special Areas Programmes	Revenue Voted	83.25	78.25	5.00
22	57- Rural Development	Revenue Voted	200.85	194.85	6.00
23	58- Industries	Revenue Voted	23.48	22.89	0.59
		Capital Voted	81.50	80.16	1.34
24	59- Sericulture & Weaving	Revenue Voted	59.43	4.87	54.56
25	60- Cottage Industries	Revenue Voted	10.32	2.94	7.38
26	65- Tourism	Capital Voted	13.06	10.27	2.79
27	76- Hill Areas Department (Karbi Anglong Autonomous Council)	Revenue Voted	168.86	0.01	168.85
Total			3795.71	591.75	3203.96

Appendix-2.20

(Reference: Paragraph 2.3.13; Page 74)

Rush of Expenditure

(₹ in crore)

Sl No.	Head of Account	Grant No. and Name	Total expenditure	Expenditure incurred in March 2012	Percentage of total expenditure incurred during March 2012
1	2052	11- Secretariat and Attached Offices	1,023.55	968.99	94.67
2	2070	19- Vigilance Commission and Others	39.75	23.05	57.99
		42- Social Services	32.48	32.18	99.08
3	2205	27- Art and Culture	50.26	33.01	65.68
4	2217	31- Urban Development (Town and Country Planning)	62.65	33.21	53.01
		34- Urban Development (Municipal Administration Department)	14.75	11.75	79.66
		73- Urban Development (GDD)	282.26	194.35	68.85
5	2220	35- Information and Publicity	23.11	11.92	51.58
6	2225	38- Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes	507.17	386.97	76.30
7	2236	39- Social Security, Welfare & Nutrition	376.73	248.40	65.94
8	2245	41- Natural Calamities	283.62	145.91	51.45
9	2404	53- Dairy Development	28.72	15.49	53.93
10	2405	54- Fisheries	54.02	30.23	55.96
11	2515	56- Rural Development (Panchayat)	500.30	323.32	64.63
12	2575	50- Other Special Areas Programmes	30.15	22.64	75.09
13	2801	62- Power (Electricity)	101.57	61.70	60.75
14	2852	75- Information Technology	36.69	25.55	69.64
		58- Industries	72.33	67.74	93.65
15	3425	69- Scientific Services and Research	13.02	12.31	94.55
16	3452	65- Tourism	15.86	10.38	65.45
17	3604	66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	655.82	456.64	69.63
18	4059	17- Administrative and Functional Buildings	64.71	41.23	63.72
19	4215	30- Water Supply and Sanitation	111.52	59.83	53.65
20	4408	43- Co-operation	15.50	15.50	100
21	4552	44- North Eastern Council Schemes	347.57	210.19	60.47
22	4702	49- Irrigation	351.43	184.88	52.61
23	4801	62- Power (Electricity)	117.17	112.17	95.73
24	4859	75- Information Technology	14.96	14.76	98.66
25	4885	58- Industries	68.33	45.56	66.68
26	5452	65- Tourism	30.11	30.11	100
27	6217	34- Urban Development (Municipal Administration Department)	10.13	10.13	100

Appendix-2.21

(Reference: Paragraph 2.3.14; Page 75)

Pending DCC bills for the years up to 2011-12

(₹ in lakh)		
SI No.	Department	Amount
1	Administrative Reforms (Training)	37.56
2	Agriculture	378.02
3	Animal Husbandry	10.00
4	Chief Minister's Secretariat	1.20
5	Co-operation	0.17
6	Cultural Affairs	478.55
7	Dairy Development	106.69
8	Development of Border Areas	4,268.51
9	Education	3,209.38
10	Election	2,342.72
11	Excise	0.23
12	Finance	62,548.05
13	Finance (Taxation)	78.33
14	Fishery	60.68
15	Food & Civil Supplies	412.51
16	General Administration	1,059.38
17	Guwahati Development	1,246.00
18	Health	8,981.16
19	Hill Areas	2,632.73
20	Home	34,410.39
21	Industry and Commerce	1,198.03
22	Information and Public Relation	103.96
23	Information & Technology	677.00
24	Irrigation	0.24
25	Judicial	46.03
26	Labour and Employment	12.56
27	Mines, Minerals and Power	4.55
28	Panchayat and Rural Development	3,268.93
29	Pension and Public Grievances	5.63
30	Personnel	51.74
31	Planning and Development	6,744.39
32	Political	505.45
33	Public Health Engineering	0.04
34	Public Works	2,670.22
35	Revenue	3,160.71
36	Revenue & Disaster Management	90.75
37	Rural Development	343.98
38	Sainik Welfare	3.01
39	Science Technology and Environment	264.03
40	Secretariat Administration	24,271.69
41	Sericulture	75.28
42	Social Welfare	3,759.81
43	Sports & Youth Welfare	849.41
44	Tourism	255.10
45	Town & Country Planning	352.52
46	Transport	214.04
47	Water Resources	0.73
48	Welfare of Plain Tribes and Backward Classes	4393.06
Total		1,75,585.15

Appendix-2.22
(Reference: Paragraph 2.4.4; Page 80)

Statement showing the position of savings/excess against different major head of account under Grant No. 43

(₹ in lakh)

Sl. No.	Major head of A/cs	Sub Head and Sub Sub-Head	Plan/ Non Plan	Grant received			Total expenditure	Excess (+) / Saving (-)
				Original	Supplementary	Total		
1	2	3	4	5	6	7	8	9
REVENUE ACCOUNT								
1	2401-Crop Husbandry	195 Assistance to Farming Co-operatives						
		{3896} Management Subsidies to Farming Co-operatives	Plan	10.00	0.00	10.00	0.00	(-) 10.00
2	2404-Dairy Development	191 Assistance to Co-operatives and other Bodies						
		{5186} Subsidy to Primary Dairy Co-operatives	Plan	40.00	0.00	40.00	10.00	(-) 30.00
3	2405-Fisheries	800 Other Expenditure						
		{0789} Scheduled Caste Component Plan						
		[854] Subsidy to fishermen's Co-operative Societies	Plan	25.00	0.00	25.00	0.00	(-) 25.00
4	2425-Co-operation	001 Direction and Administration						
		{0174} Headquarter's Organisation	Plan	330.00	0.00	330.00	60.78	(-) 269.22
			Non Plan	345.10	0.19	345.29	283.97	(-) 61.32
		{1311} Headquarter's Organisation	Non Plan	6.16		6.16	3.69	(-) 2.47
		{1312} Regional Organisation (Transferred Staff)	Non Plan	1549.35	31.56	1580.91	1405.42	(-) 175.49
		003 Training						
		{1314} Farming Training	Plan	2.00	0.00	2.00	0.00	(-) 2.00
			Non Plan	10.58	0.00	10.58	8.82	(-) 1.76
		{1315} Subsidy to Assam State Co-operative Union	Plan	25.00	0.00	25.00	65.00	(+) 40.00
		004 Research and Evaluation						
		{0226} Research	Plan	15.00	0.00	15.00	0.00	(-) 15.00
		101 Audit of Co-operatives						
		{1316} Sub-Divisional Organisation Transferred Staff	Non Plan	2883.24	47.32	2930.56	2850.05	(-) 80.51
		105 Information and Publicity						
		{1321} Exhibition	Plan	10.00	0.00	10.00	0.00	(-) 10.00
		106 Assistance to Multipurpose Rural Co-operatives						
		{0192} Managerial Subsidy to GPSS	Plan	140.00	0.00	140.00	177.54	(+) 37.54
		107 Assistance to Credit Co-operatives						
		{2942} Subsidy to Urban Co-operative Bank	Plan	10.00	0.00	10.00	2.00	(-) 8.00
		108 Assistance to other Co-operatives						
		{0245} Subsidy to other Co-operatives	Plan	30.00	0.00	30.00	0.00	(-) 30.00
		{3376} Subsidy to Women Co-operative Society						
		[526] Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00	(-) 10.00
		{3816} Grants to Cadre Management	Plan	2.00	0.00	2.00	0.00	(-) 2.00
		277 Education						
		{0149} Education	Plan	25.00	0.00	25.00	0.00	(-) 25.00
		796 Tribal Area Sub Plan						
		{0245} Subsidy to other Co-operatives	Plan	3.00	0.00	3.00	16.00	(+) 13.00
		{3376} Subsidy to Women Co-operatives Society	Plan	13.00	0.00	13.00	0.00	(-) 13.00
		{5328} Grants to GPSS	Plan	8.00	0.00	8.00	0.00	(-) 8.00

Audit Report (State Finances) for the year ended 31 March 2012

Appendix-2.22 (Concluded)

1	2	3	4	5	6	7	8	9
		800	Other Expenditure					
		{0789}	Scheduled Caste Component Plan					
		[304]	Subsidy to other Co-operatives	Plan	10.00	0.00	10.00	0.00 (-) 10.00
		[526]	Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00 (-) 10.00
		{4255}	Chief Minister's Special Development Project/Schemes					
		[716]	Rajib Gandhi University of Co-operative Management	Plan	100.00	0.00	100.00	75.00 (-) 25.00
5	2851-Village and Small Industries	02	Cottage Industries					
		110	Composite Village and Small Industries & Co-operatives					
		{3897}	Subsidy to Assam Co-operative Spinning Mill	Plan	40.00	0.00	40.00	0.00 (-) 40.00
		{3898}	Subsidy to Swahid Kushal Konwar Samabai Sutakal Ltd.	Plan	110.00	0.00	110.00	0.00 (-) 110.00
6	2852-Industries	08	Consumer Industries					
		201	Sugar					
		{1130}	Managerial Subsidy to Co-operative Sugar Mills	Plan	50.00	0.00	50.00	0.00 (-) 50.00
		{4260}	Subsidy to Industrial & Transport Co-operatives	Plan	10.00	0.00	10.00	0.00 (-) 10.00
7	3456-Civil Supplies	196	Assistance to Consumers Co-operatives in Urban Areas					
		{1701}	Managerial Subsidy to Consumer's Co-operative	Plan	20.00	0.00	20.00	3.00 (-) 17.00
Total of Revenue Account					5842.43	79.07	5921.50	4961.27 (-) 960.23
CAPITAL ACCOUNT								
1	4216-Capital Outlay on Housing	02	Urban Housing					
		190	Investments in Public Sector and Other Undertakings					
		{1508}	Share Capital Contribution to Primary Housing Co-operatives	Plan	10.00	0.00	10.00	9.90 (-) 0.10
2	4404-Capital Outlay on Dairy Development	195	Investment in Dairy Co-operatives					
		{5176}	Share Capital Contribution to Dairy Co-operatives	Plan	100.00	0.00	100.00	0.00 (-) 100.00
3	4408-Capital Outlay on Food Storage and Warehousing	02	Storage and Warehousing					
		190	Investments in Public Sector and Other Undertakings					
		{1452}	Share Capital Contribution to Assam State Warehousing Corpn.	Plan	1575.00	0.00	1575.00	1550.00 (-) 25.00
4	4425-Capital Outlay on Co-operation	107	Investments in Credit Co-operatives					
		{3022}	Share Capital contribution to Central Land Mortgage Bank	Plan	50.00	0.00	50.00	66.00 (+) 16.00
		108	Investments in Other Co-operatives					
		{3023}	Share Capital Contribution to other Co-operative Societies	Plan	15.00	0.00	15.00	35.00 (+) 20.00
		796	Tribal Area Sub Plan					
		{3020}	Share Capital Contribution to GPSS	Plan	6.00	0.00	6.00	0.00 (-) 6.00
		800	Other Expenditure					
		{0789}	Scheduled Caste Component Plan					
		[398]	Share Capital Contribution to Women Co-operative	Plan	5.00	0.00	5.00	0.00 (-) 5.00
		[467]	Share Capital Contribution to other Co-operatives	Plan	5.00	0.00	5.00	0.00 (-) 5.00
5	4851-Capital Outlay on Village and Small Industries	109	Composite Village and Small Industries Co-operatives					
		{1982}	Share Capital Contribution to processing Co-operative Society	Plan	20.00	0.00	20.00	0.00 (-) 20.00
6	5475-Capital Outlay on other General Economic Services	102	Civil Supplies					
		{1570}	Share Capital Contribution to Consumers Co-operatives	Plan	8.00	0.00	8.00	0.00 (-) 8.00
Total of Capital Account					1794.00		1794.00	1660.90 (-) 133.10
Grand Total (Revenue Account + Capital Account)					7636.43	79.07	7715.50	6622.17 (-) 1093.33

Source: Detailed Appropriation Accounts

Appendix-2.23
(Reference: Paragraph 2.4.7; Page 81)
Non-utilization of budget provisions under Grant No. 43

(₹ in crore)

Sl No.	Major Head of Account	Minor head, Sub-head and Sub sub-head	Total grant	Expenditure	Savings	
1	2	3	4	5	6	
Revenue (Plan)						
1	2401- Corp Husbandry	195 Assistance to Farming Co-operative {3896} Management Subsidies to Farming co-operative	0.10	0.00	0.10	
2	2405- Fisheries	800 Other Expenditure {0789} Scheduled Caste Component [854] Subsidy to Farmers Co-operatives	0.25	0.00	0.25	
3	2425- Co-operation	003 Training {1314} Farming Training	0.02	0.00	0.02	
4		004 Research & Evaluation {0226} Research	0.15	0.00	0.15	
5		105 Information and Publicity {1321} Exhibition	0.10	0.00	0.10	
6		108 Assistance to Other Co-operatives {0245} Subsidy to Other Co-operatives	0.30	0.00	0.30	
7		108 Assistance to Other Co-operatives {3376} Subsidy to Women Co-operative Society [526] Subsidy to Women Co-operative	0.10	0.00	0.10	
8		108 Assistance to Other Co-operatives {3816} Grants to Cadre Management	0.02	0.00	0.02	
9		227 Education {0149} Education	0.25	0.00	0.25	
10		796 Tribal Area Sub Plan {3376} Subsidy to Women Co-operative Society	0.13	0.00	0.13	
11		796 Tribal Area Sub Plan {5326} Grants to GPSS	0.08	0.00	0.08	
12		800 Other Expenditure {0789} Scheduled Caste Component Plan [304] Subsidy to Other Co-operatives	0.10	0.00	0.10	
13		800 Other Expenditure {0789} Scheduled Caste Component Plan [526] Subsidy to Women Co-operatives	0.10	0.00	0.10	
14		2851- Village and Small Industries	110 Composite Village & Small Industries & Co-operatives {3897} Subsidy to Assam Co-operative Spinning Mill	0.40	0.00	0.40
15			110 Composite Village & Small Industries & Co-operatives {3898} Subsidy to Swahid Kushal Konwar Samabai Sutakal Ltd.	1.10	0.00	1.10
16	2852- Industries	08 Consumer Industries				
		201 Sugar {1130} Managerial subsidy to Co-operative Sugar Mills	0.50	0.00	0.50	
17		201 Sugar {4260} Subsidy to Industrial & Transport Co-operatives	0.10	0.00	0.10	
Total of Revenue Account (Plan)			3.80	0.00	3.80	
Capital Account (Plan)						
18	4404- Capital Outlay on Dairy Development	195 Investment in Dairy Co-operatives {5176} Share Capital contribution to Dairy Co-operatives	1.00	0.00	1.00	
19	4425- Capital Outlay on Co-operation	107 Investment in Credit Co-operatives {3020} Share Capital Contribution to GPSS	0.06	0.00	0.06	
20		800 Other Expenditure {0789} Scheduled Caste Component Plan [398] Share Capital Contribution to Women Co-operatives	0.05	0.00	0.05	
21		800 Other Expenditure {0789} Scheduled Caste component Plan [467] Share Capital Contribution to Other Co-operatives	0.05	0.00	0.05	
22	4851- Capital Outlay on Village & small Industries	109 Composite Village & Small Industries Co-operatives {1982} Share Capital Contribution to processing Co-operative (APOL)	0.20	0.00	0.20	
23	5475- Capital Outlay on Other General Economic Services	102 Civil Supplies {1570} Share Capital Contribution to Consumer Co-operatives	0.08	0.00	0.08	
Total of Capital Account (Plan)			1.44	0.00	1.44	
Grand Total (Revenue Account + Capital Account)			5.24	0.00	5.24	

Source: Detailed Appropriation Accounts

Appendix-2.24

(Reference: Paragraph 2.4.10; Page 83)

Statement showing the position of surrender of savings against different major head of account under Grant No. 43

(₹ in lakh)

Sl. No.	Major head of A/cs	Sub Major Head	Plan/ Non Plan	Grant received			Total expenditure	Amount Savings	Amount Surrendered	Amount Not Surrendered
				Original	Supplementary	Total				
1	2	3	4	5	6	7	8	9	10	11
REVENUE ACCOUNT										
1	2401-Crop Husbandry	195 Assistance to Farming Co-operatives								
		{3896} Management Subsidies to Farming Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
2	2404-Dairy Development	191 Assistance to Co-operatives and other Bodies								
		{5186} Subsidy to Primary Dairy Co-operatives	Plan	40.00	0.00	40.00	10.00	30.00	30.00	0.00
3	2405-Fisheries	800 Other Expenditure								
		{0789} Scheduled Caste Component Plan								
		[854] Subsidy to fishermen's Co-operative Societies	Plan	25.00	0.00	25.00	0.00	25.00	0.00	25.00
4	2425-Co-operation	001 Direction and Administration	Non Plan	345.10	0.19	345.29	283.97	61.32	36.87	24.45
		{0174} Headquarter's Organisation								
		003 Training								
		{1314} Farming Training	Plan	2.00	0.00	2.00	0.00	2.00	2.00	0.00
			Non Plan	10.58	0.00	10.58	8.82	1.76	1.15	0.61
		004 Research and Evaluation								
		{0226} Research	Plan	15.00	0.00	15.00	0.00	15.00	0.00	15.00
		101 Audit of Co-operatives								
		{1316} Sub-Divisional Organisation Transferred Staff	Non Plan	2883.24	47.32	2930.56	2850.05	80.51	71.98	8.53
		105 Information and Publicity								
		{1321} Exhibition	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		108 Assistance to Other Co-operatives								
		{0245} Subsidy to other Co-operatives	Plan	30.00	0.00	30.00	0.00	30.00	30.00	0.00
		{3376} Subsidy to Women Co-operative Society								
		[526] Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		{3816} Grants to Cadre Management	Plan	2.00	0.00	2.00	0.00	2.00	2.00	0.00
		277 Education								
		{0149} Education	Plan	25.00	0.00	25.00	0.00	25.00	0.00	25.00
		796 Tribal Area Sub Plan								
		{3376} Subsidy to Women Co-operatives Society	Plan	13.00	0.00	13.00	0.00	13.00	0.00	13.00
		{5328} Grants to GPSS	Plan	8.00	0.00	8.00	0.00	8.00	8.00	0.00
		800 Other Expenditure								
		{0789} Scheduled Caste Component Plan								
		[304] Subsidy to other Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		[526] Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		{4255} Chief Minister's Special Development Project/Schemes								
		[716] Rajib Gandhi University of Co-operative Management	Plan	100.00	0.00	100.00	75.00	25.00	0.00	25.00

Appendix-2.24 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	
5	2851-Village and Small Industries	02 Cottage Industries									
		110 Composite Village and Small Industries & Co-operatives									
		{3897} Subsidy to Assam Co-operative Spinning Mill	Plan	40.00	0.00	40.00	0.00	40.00	40.00	0.00	
		{3898} Subsidy to Swahid Kushal Konwar Samabai Sutakal Ltd.	Plan	110.00	0.00	110.00	0.00	110.00	110.00	0.00	
6	2852-Industries	08 Consumer Industries									
		201 Sugar									
		{1130} Managerial Subsidy to Co-operative Sugar Mills	Plan	50.00	0.00	50.00	0.00	50.00	50.00	0.00	
		{4260} Subsidy to Industrial & Transport Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00	
7	3456-Civil Supplies	196 Assistance to Consumers Co-operatives in Urban Areas									
		{1701} Managerial Subsidy to Consumer's Co-operative	Plan	20.00	0.00	20.00	3.00	17.00	17.00	0.00	
Total of Revenue Account					3778.92	47.51	3826.43	3230.84	595.59	459.00	136.59
CAPITAL ACCOUNT											
1	4216-Capital Outlay on Housing	02 Urban Housing									
		190 Investments in Public Sector and Other Undertakings									
		{1508} Share Capital Contribution to Primary Housing Co-operatives	Plan	10.00	0.00	10.00	9.90	0.10	0.10	0.00	
2	4404-Capital Outlay on Dairy Development	195 Investment in Dairy Co-operatives									
		{5176} Share Capital Contribution to Dairy Co-operatives	Plan	100.00	0.00	100.00	0.00	100.00	68.00	32.00	
3	4408-Capital Outlay on Food Storage and Warehousing	02 Storage and Warehousing									
		190 Investments in Public Sector and Other Undertakings									
		{1452} Share Capital Contribution to Assam State Warehousing Corporation	Plan	1575.00	0.00	1575.00	1550.00	25.00	0.00	25.00	
4	4425-Capital Outlay on Co-operation	796 Tribal Area Sub Plan									
		{3020} Share Capital Contribution to GPSS	Plan	6.00	0.00	6.00	0.00	6.00	0.00	6.00	
		800 Other Expenditure									
		{0789} Scheduled Caste Component Plan									
		{398} Share Capital Contribution to Women Co-operative	Plan	5.00	0.00	5.00	0.00	5.00	5.00	0.00	
5	4851-Capital Outlay on Village and Small Industries	{467} Share Capital Contribution to other Co-operatives	Plan	5.00	0.00	5.00	0.00	5.00	5.00	0.00	
		109 Composite Village and Small Industries Co-operatives									
6	5475-Capital Outlay on other General Economic Services	{1982} Share Capital Contribution to processing Co-operative Society (APOL)	Plan	20.00	0.00	20.00	0.00	20.00	20.00	0.00	
		102 Civil Supplies									
		{1570} Share Capital Contribution to Consumers Co-operatives	Plan	8.00	0.00	8.00	0.00	8.00	8.00	0.00	
Total of Capital Account					1729.00	0.00	1729.00	1559.90	169.10	106.10	63.00
Grant total (Revenue Account + Capital Account)					5507.92	47.51	5555.43	4790.74	764.69	565.10	199.59

Source: Detailed Appropriation Accounts

Appendix-3.1

(Reference: Paragraph 3.1; Page 85)

Utilisation Certificates outstanding as on 31 March 2012

(₹ 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
		2011-12	10	17.32	-	-	10	17.32
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
		2011-12	1	0.06	-	-	1	0.06
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
		2011-12	2	0.01	-	-	2	0.01
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
		2011-12	4	16.00	-	-	4	16.00
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

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		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
		2011-12	37	22.47	-	-	37	22.47
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
2011-12	32	38.01	-	-	32	38.01		
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
2011-12	4	0.11	-	-	4	0.11		
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
2011-12	158	249.46	-	-	158	249.46		
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

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		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
		2011-12	18	6.22	-	-	18	6.22
18	Food & Civil Supplies	2006-07	11	1.63	-	-	11	1.63
		2007-08	2	0.10	-	-	2	0.10
		2011-12	1	0.25	-	-	1	0.25
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
		2011-12	2	0.61	-	-	2	0.61
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
		2011-12	15	23.61	-	-	15	23.61
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
		2011-12	3	5.09	-	-	3	5.09
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
		2011-12	2	0.50	-	-	2	0.50
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
		2011-12	5	1.32	-	-	5	1.32
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

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		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
		2011-12	9	43.07	-	-	9	43.07
29	Information & Technology	2007-08	1	7.77	-	-	1	7.77
		2008-09	1	0.48	-	-	1	0.48
		2011-12	2	19.42	-	-	2	19.42
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
		2001-12	3	0.01	-	-	3	0.01
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
		2011-12	2	1.28	-	-	2	1.28
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
		2011-12	1	0.06	-	-	1	0.06
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

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
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
		2011-12	42	371.62	-	-	42	371.62
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

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2008-09	8	148.49	-	-	8	148.49
		2009-10	18	460.48	-	-	18	460.48
		2010-11	35	346.72			35	346.72
		2011-12	23	217.23	-	-	23	217.23
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
	2011-12	36	29.62	-	-	36	29.62	
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
	2011-12	2	0.03	-	-	2	0.03	
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
		2011-12	23	333.67	-	-	23	333.67
57	Sports & Youth Welfare	2001-02	23	0.77	-	-	23	0.77
		2002-03	8	0.11	-	-	8	0.11
		2003-04	27	0.98	-	-	27	0.98
		2004-05	34	36.63	-	-	34	36.63
		2005-06	33	26.81	-	-	33	26.81
		2006-07	63	92.02	-	-	63	92.02
		2007-08	28	24.26	-	-	28	24.26

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
		2008-09	12	2.79	-	-	12	2.79
		2010-11	27	20.49	-	-	27	20.49
		2011-12	49	12.05	-	-	49	12.05
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
		2011-12	1	0.23	-	-	1	0.23
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
		2011-12	2	1.38	-	-	2	1.38
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
		2011-12	2	2.76	-	-	2	2.76
62	Welfare of Plain Tribes & 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
2011-12	123	267.34	-	-	123	267.34		
Total			18,202	9,943.42	-	-	18,202	9,943.42

Appendix-3.2

(Reference: Paragraph 3.2; Page 86)

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

Sl No.	Name of the Body/Authority	Years for which accounts had not been received	No. of Accounts
1	2	3	4
Department: Cultural Affairs			
1	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2010-11 to 2011-12	2
Department: Education (Higher)			
2	Registrar, Dibrugarh University, Dibrugarh	2011-12	1
3	Registrar, Gauhati University, Guwahati-14	2011-12	1
Department: Health & Family Welfare			
4	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2011-12	1
5	Hospital Management Societies, GMCH, Guwahati	2002-03 onwards	10
6	Hospital Management Societies, AMC, Dibrugarh	2002-03 onwards	10
7	Hospital Management Societies, SMC, Silchar	2002-03 onwards	10
8	All District Level Hospital Management Societies of Assam	2002-03 onwards	10
9	Development Authority, Tinsukia	Since inception (1963)	49
10	Development Authority, Dibrugarh	Since inception (1986)	26
11	Development Authority, Sivsagar	Since inception (1984)	28
12	Development Authority, Jorhat	Since inception (1986)	26
13	Development Authority, Nazira-Simaluguri	Since inception (1995)	17
14	Development Authority, Tezpur	Since inception (1986)	26
15	Development Authority, Nagaon	Since inception (1986)	26
16	Development Authority, Jagiroad	Since inception (1984)	28
17	Development Authority, Nalbari	Since inception (1995)	17
18	Development Authority, Bongaigaon	Since inception (1990)	22
19	Development Authority, Silchar	Since inception (1984)	28
20	Development Authority, Golaghat	Since inception (2000)	12
21	Development Authority, North Lakhimpur	Since inception (2000)	12
22	Development Authority, Sonari	Since inception (2001)	11
23	Development Authority, Diphu	Since inception (2003)	9
24	Development Authority, Dergaon	Since inception (2004)	8
25	Development Authority, Biswanath Chariali	Since inception (2004)	8
26	Development Authority, Karimganj	Since inception (2004)	8
27	Development Authority, Dhubri-Gouripur	Since inception (2004)	8
28	Development Authority, Mangaldoi	Since inception (2004)	8
29	Development Authority, Goalpara	Since inception (2005)	7
30	Development Authority, Kokrajhar	Since inception (2008)	4
31	Development Authority, Dhemaji	Since inception (2008)	4
32	Development Authority, Barpeta	Since inception (2009)	3
Department: Panchayat and Rural Development			
33	Director, State Institute of Rural Development (SIRD), Guwahati-22	2010-11 to 2011-12	2
Department: Social Welfare			
34	Chairperson, Assam State Social Welfare Board, Guwahati	2007-08 to 2009-10 & 2011-12	4
Department: Sports & Youth Affairs			
35	National Games Secretariat, Guwahati	2003-04 onwards	9
Department: Town & Country Planning			
36	Commissioner, Assam State Housing Board, Guwahati-5	2010-11 to 2011-12	2
Department: Welfare of Plain Tribes & Backward Classes			
37	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2006-07 to 2011-12	6
Total			463

Appendix-3.3

(Reference: Paragraph 3.3; Page 87)

Statement showing performance of the autonomous bodies as on 31.12.2012

Sl No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature/ Council	Year of accounts	Month of submission	Period of delay as of June 2012
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2011-2012	2008-09	2008-09	Not Intimated	2008-09	May 2011	One year eleven months
						2009-10	Not yet received	
						2010-11	Not yet received	
						2011-12	Not yet received	
2	Assam Agricultural University, Jorhat	2011-2012	2009-10	2009-10	Not Intimated	2009-10	August 2011	One year Two months
						2010-11	Not yet received	
						2011-12	Not yet received	
3	Assam Khadi and Village Industries Board, Guwahati	2010-2011	1998-99	1998-99	Not Intimated	1998-99	July 2005	Six years One month
						1999-2000	Not yet received	
						2000-01	Not yet received	
						2001-02	Not yet received	
						2002-03	Not yet received	
						2003-04	Not yet received	
						2004-05	Not yet received	
						2005-06	Not yet received	
						2006-07	Not yet received	
						2007-08	Not yet received	
						2008-09	Not yet received	
4	Assam Agricultural Competitiveness Project, Guwahati	2011-2012	2009-10	2009-10	Not Intimated	2009-10	October 2011	One year Four months
						2010-11	Not yet received	
						2011-12	Not yet received	

Appendix-3.3 (Concluded)

1	2	3	4	5	6	7	8	9
5	Assam Human Rights Commission, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2008-09	2008-09	Not Intimated	2008-09	August 2011	Two years Two months
						2009-10	Not yet received	
						2010-11	Not yet received	
						2011-12	Not yet received	
6	Assam State Legal Services Authority, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2010-11	2010-11	Not Intimated	2010-01	January 2012	Seven months
						2011-12	Not yet received	
7	Assam State Road Board	2010-2011	2008-09	2008-09	No provision of placement	2008-09	May 2010	Eleven months
						2009-10	Not yet received	
						2010-11	Not yet received	
Sixth Schedule Area								
8	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2010-11	2006-07	Up to 2005-06		*	--
9	Karbi Anglong Autonomous Council, Diphu	Sixth Schedule to the Constitution of India	2010-11 [#]	2006-07	Up to 2004-05		*	--
10	Bodoland Territorial Council, Kokrajhar	Sixth Schedule to the Constitution of India	2007-08	--	--		*	--

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

Requested for re-submission with correct figures.

Appendix-3.4

(Reference: Paragraph 3.4; Page 88)

**Department-wise/duration-wise breakup of the cases of misappropriation, defalcation, etc.
(Cases where final action was pending at the end of 31 March 2012)**

(₹ 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 25years		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	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	02	20.26	02	0.39	--	--	--	--	--	--	--	--	04	20.65
2	Co-operation	05	29.93	15	3357.73	03	21.12	--	--	--	--	--	--	23	3408.78
3	Cultural Affairs	05	82.59	03	22.13	--	--	--	--	--	--	--	--	08	104.72
4	Education	16	99.08	07	53.96	07	6.19	02	1.05	--	--	--	--	32	160.28
5	Food and Civil Supplies (including Legal metrology)	07	124.34	05	43.07	--	--	--	--	--	--	--	--	12	167.41
6	Guwahati Development Department (GMC)	--	--	02	34.85	--	--	--	--	--	--	--	--	02	34.85
7	Health & Family Welfare	16	179.75	09	53.59	01	3.10	--	--	--	--	--	--	26	236.44
8	Inland Water Transport	01	0.35	--	--	--	--	--	--	--	--	--	--	01	0.35
9	Irrigation	10	58.72	02	3.27	--	--	--	--	--	--	--	--	12	61.99
10	Labour and Employment (including ESI dispensaries)	06	252.30	03	3.24	--	--	--	--	--	--	--	--	09	255.54
11	Municipal Administration	01	24.98	--	--	--	--	--	--	--	--	--	--	01	24.98
12	Panchayat & Rural Development	28	749.24	18	1016.23	07	232.80	--	--	--	--	--	--	53	1998.27
13	P.H.E.	06	144.67	01	1.14	--	--	--	--	--	--	--	--	07	145.81
14	P.W.D. (Building)	02	36.65	03	13.57	--	--	--	--	--	--	--	--	05	50.22
15	P.W.D. (Roads)	16	321.89	02	30.76	--	--	--	--	--	--	--	--	18	352.65
16	Social Welfare	08	72.43	06	169.39	04	2.85	04	4.58	--	--	--	--	22	249.25
17	Sports and Youth Welfare	02	27.82	--	--	--	--	--	--	--	--	--	--	02	27.82
18	Town & Country Planning	01	4.30	02	5.83	02	3.59	--	--	--	--	--	--	05	13.72
19	Urban Development Department (Municipal Board & Town Committee)	--	--	06	157.88	--	--	--	--	--	--	--	--	06	157.88
20	Water Resources	04	38.62	01	11.93	--	--	--	--	--	--	--	--	05	50.55
21	WPT&BC	01	6.23	--	--	--	--	01	0.43	--	--	--	--	02	6.66
Total		137	2274.15	87	4978.96	24	269.65	07	6.06	--	--	--	--	255	7528.82

N: Number; A: Amount

Appendix-3.5

(Reference: Paragraph 3.4; Page 88)

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

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Theft Cases		Misappropriation/ Loss of Government material		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	03	20.56	01	0.09	04	20.65
2	Co-operation	--	--	23	3408.78	23	3408.78
3	Cultural Affairs	01	1.17	07	103.55	08	104.72
4	Education	03	2.07	29	158.21	32	160.28
5	Food & Civil Supplies including Legal metrology	--	--	12	167.41	12	167.41
6	Guwahati Development Department (GMC)	--	--	02	34.85	02	34.85
7	Health & Family Welfare	06	9.71	20	226.73	26	236.44
8	Inland Water Transport	--	--	01	0.35	01	0.35
9	Irrigation	06	9.33	06	52.66	12	61.99
10	Labour and Employment (including ESI Dispensaries)	03	3.56	06	251.98	09	255.54
11	Municipal Administration	--	--	01	24.98	01	24.98
12	Panchayat & Rural Development	03	1.37	50	1996.90	53	1998.27
13	P.H.E.	03	3.83	04	141.98	07	145.81
14	P.W.D (Building)	01	2.91	04	47.31	05	50.22
15	P.W.D (Roads)	01	2.02	17	350.63	18	352.65
16	Social Welfare	05	4.94	17	244.31	22	249.25
17	Sports and Youth Welfare	--	--	02	27.82	02	27.82
18	Town & Country Planning	--	--	05	13.72	05	13.72
19	Urban Development Department (Municipal Board & Town Committee)	--	--	06	157.88	06	157.88
20	Water Resources	04	49.74	01	0.81	05	50.55
21	WPT&BC	01	6.23	01	0.43	02	6.66
Total		40	117.44	215	7411.38	255	7528.82