

Appendix – 1.1

(Reference to paragraph 1.1)

Department-wise details of budget provision and expenditure during 2011-12 in respect of Social Sector (₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure			
			Charged		Voted		Charged		Voted	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1.	Co-operation	43- CO-operation	0	0	62.95	19.17	0	0	55.35	17.99
2.	Cultural Affairs	27- Art and Culture	0	0	101.69	0	0	0	51.62	0
		28-State Archives	0	0	1.07	0	0	0	0.97	0
3.	Higher Education	26- Education (Higher Edn.)	0	0	1076.05	0.10	0	0	943.91	0
4.	Food, Civil Supplies and Consumers Affair	37 – Food Storage, Warehousing & Civil Supplies	0.01	0	132.89	0	0	0	-88.05	0
5.	Health and Family Welfare	29- Medical and Public Health	0.30	0	1653.37	0	0	0	1460.92	0
		24-Aid Materials	0	0	0.01	0	0	0	0	0
6.	Labour and Employment	36-Labour and Employment	0	0	186.89	0	0	0	110.06	0
7.	Urban Development	31- Urban Development (Town and Country Planning)	0	0	171.09	0	0	0	63.76	0
		32-Housing Schemes	0	0	6.21	1.32	0	0	4.18	1.24
		34- Urban Development (Municipal Administration)	0	0	72.87	17.70	0	0	14.83	10.13
8.	Panchayat and Rural Development	56 Rural Development (Panchayat)	0.15	0	551.84	0	0.05	0	501.04	0
		57- Rural Development	0	0	512.41	0	0	0	311.56	0
9.	PHE	30-Water Supply and Sanitation	0	0	294.63	120.34	0	0	276.60	111.52
10.	Social Welfare	39-Social Security, Welfare and Nutrition	0	0	1397.16	0.10	0	0	1025.14	0
		40-Sainik Welfare and other Relief Programs	0	0	33.38	0	0	0	24.32	0
		42-Social Services	0	0	688.78	0	0	0	182.46	0
11.	Sports and Youth Welfare	74- Sports and Youth Services	0	0	58.30	0	0	0	39.98	0
12.	WPT&BC	38-Welfare of SC, ST and OBC	0	0	630.99	0.59	0	0	507.17	0.35
		78-Welfare of Plain Tribes and BC (BTC)	0	0	1089.00	81.00	0	0	1028.44	216.06
13.	Guwahati Development	73- Urban Development (GDD)	0	0	685.91	6.49	0	0	282.26	4.98
14.	Food and Civil Supplies	46-Weights and Measures	0	0	11.76	0	0	0	6.97	0
15.	Secondary Education	71- Education (Elementary, Secondary etc.)	0	0	6001.58	0	0	0	5097.57	0
16.	Elementary Education		0	0	6001.58	0	0	0	5097.57	0
Total			0.46	0	15420.83	246.81	0.05	0	11901.06	362.27
Grand total:			Budget provision: ₹15,668.10 crore				Expenditure: ₹12,263.38 crore			

Source: Appropriation Accounts 2011-12.

Appendix – 1.2

(Reference to paragraph 1.1)

Department-wise details of budget provision and expenditure during 2011-12 in respect of Hill areas

(₹ in crore)

Department	Grant No.	Budget provision				Expenditure			
		Charged		Voted		Charged		Voted	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
Hill Areas	70- Hill Areas	0	0	62.20	1.94	0	0	1.57	1.64
Hill Areas (KAAC)	76- Hill Areas Department (KAAC)	0	0	655.43	140.36	0	0	486.57	89.80
Hill Areas (NCHAC)	77- Hill Areas Department (NCHAC)	0	0	307.52	46.87	0	0	274.71	35.95
Total		0	0	1025.15	189.17	0	0	762.85	127.39
Grand total:		Budget provision: ₹1,214.32 crore				Expenditure: ₹890.24 crore			

Source: Appropriation Accounts 2011-12.

Appendix-1.3

(Reference to Paragraph-1.2.1)

Non-adjusted and non-traceable CA in five beats during 2005-09

(In ₹)

Year	Development	Western Range and Beat			Central Range and Beat		Eastern Range and Beat			Total
		Range	Kanger Basti Beat	Lang Beat	Range	Abordium Beat	Range	Dhansiri Beat	Lahorijan Beat	
2005-06	Funds disbursed	16,89,797	96,691	4,68,880	24,06,123	84,824	15,11,159	5,35,129	5,67,880	73,60,483
	Accounts submitted	11,24,226	96,691	4,68,880	23,06,535	84,824	4,08,150	5,35,129	5,67,880	55,92,315
	Difference	5,65,571	-	-	99,588	0	11,03,009	0	-	17,68,168
2006-07	Funds disbursed	20,69,662	6,24,345	4,48,876	78,19,329	2,20,537	35,79,942	10,26,238	13,55,714	1,71,44,643
	Accounts submitted	9,96,441	6,24,345	4,48,876	75,98,792	2,20,537	11,97,990	10,26,238	13,55,714	1,34,68,933
	Difference	10,73,221	-	-	2,20,537	-	23,81,952	-	-	36,75,710
2007-08	Funds disbursed	43,25,311	10,60,700	7,09,028	71,11,211	2,50,286	41,12,351	11,02,605	15,56,043	2,02,27,535
	Accounts submitted	25,55,583	10,60,700	7,09,028	66,69,212	2,50,286	14,53,703	11,02,605	15,56,043	1,53,57,160
	Difference	17,69,728	-	-	4,41,999	-	26,58,648	-	-	48,70,375
2008-09	Funds disbursed	37,09,029	8,04,123	9,30,916	60,49,110	74,152	46,94,377	8,56,397	7,14,166	1,78,32,270
	Accounts submitted	18,50,156	8,96,547	9,62,326	43,66,359	92,578	29,93,426	9,03,521	7,97,430	1,28,62,343
	Difference	18,58,873	-92,424	-31,410	16,82,751	-18,426	17,00,951	-47,124	-83,264	49,69,927
Total	Funds disbursed	1,17,93,799	25,85,859	25,57,700	2,33,85,773	6,29,799	1,38,97,829	35,20,369	41,93,803	6,25,64,931
	Accounts submitted	65,26,406	26,78,283	25,89,110	2,09,40,898	6,48,225	60,53,269	35,67,493	42,77,067	4,72,80,751
	Difference	52,67,393	-92,424	-31,410	24,44,875	(-) 18,426	78,44,560	(-) 47,124	-83,264	1,52,84,180

Appendix-1.4

(Reference to Paragraph-1.2.1)

Non-adjusted and non-traceable CA in five ranges during 2009-10

(In ₹)

Month	Development 2009-10	Northern Range	Western Range & Beat			Central Range & Beat		Eastern Range & Beat			Protection Range	Total
			Range	Kanger Basti Beat	Langcholiyet Beat	Range	Abordium Beat	Range	Dhansiri Beat	Lahorijan Beat		
1	2	3	4	5	6	7	8	9	10	11	12	13
Apr-09	Funds disbursed by division	1,47,644	1,05,696	35,691	18,777	2,55,946	19,603	1,76,146	46,102	77,336	75,699	9,58,640
	Accounts submitted by Ranges	1,47,644	1,05,696	0	0	2,46,946	0	1,76,146	0	0	75,699	7,52,131
	Difference	0	0	35,691	18,777	9,000	19,603	0	46,102	77,336	0	2,06,509
May-09	Funds disbursed by division	3,28,229	3,28,008	71,967	1,38,319	6,58,302	39,483	8,77,340	92,204	54,220	43,974	30,32,046
	Accounts submitted by Ranges	3,88,229	3,28,008	0	0	6,58,397	0	8,76,665	0	0	51,974	26,03,273
	Difference	-60,000	0	71,967	1,38,319	-95	39,483	675	92,204	54,220	-8,000	4,28,773
Jun-09	Funds disbursed by division	1,37,416	1,57,585	35,967	19,542	3,18,577	19,884	1,76,655	46,102	77,817	67,753	10,57,298
	Accounts submitted by Ranges	1,37,146	1,57,585	0	0	3,18,577	0	1,76,627	0	0	59,753	8,49,688
	Difference	270	0	35,967	19,542	0	19,884	28	46,102	77,817	8,000	2,07,610
Jul-09	Funds disbursed by division	0	16,15,481	3,80,167	6,00,342	19,44,286	19,879	15,45,248	439,328	70,421	7,83,997	77,99,149
	Accounts submitted by Ranges	20,29,147	0	0	0	0	0	0	0	0	0	20,29,147
	Difference	-20,29,147	16,15,481	3,80,167	6,00,342	19,44,286	19,879	15,45,248	4,39,328	70,421	7,83,997	57,70,002
Aug-09	Funds disbursed by division	1,54,032	1,52,032	35,967	19,542	2,88,213	15,306	1,96,958	46,328	77,721	1,38,542	11,24,641
	Accounts submitted by Ranges	1,57,437	1,52,032	0	0	2,88,213	0	0	0	0	68,613	6,66,295
	Difference	-3,405	0	35,967	19,542	0	15,306	1,96,958	46,328	77,721	69,929	4,58,346
Sep-09	Funds disbursed by division	2,37,147	2,04,463	53,835	29,214	3,44,687	15,306	2,65,561	69,871	1,14,875	1,10,734	14,45,693
	Accounts submitted by Ranges	2,37,147	2,04,463	0	0	3,44,687	0	2,65,861	0	0	84,848	11,37,006
	Difference	0	0	53,835	29,214	0	15,306	-300	69,871	1,14,875	25,886	3,08,687
Oct-09	Funds disbursed by division	0	0	0	0	0	0	0	0	0	0	0
	Accounts submitted by Ranges	1,65,785	3,96,344	38,007	20,764	2,43,468	0	19,88,881	0	77,721	71,071	30,02,041
	Difference	-1,65,785	-3,96,344	-38,007	-20,764	-2,43,468	0	-19,88,881	0	-77,721	-71,071	-30,02,041

(Appendix 1.4 continued)

1	2	3	4	5	6	7	8	9	10	11	12	13
Nov-09	Funds disbursed by division	0	0	0	0	0	0	0	0	0	0	0
	Accounts submitted by Ranges	1,65,785	0	38,007	0	2,50,329	0	2,07,626	0	0	71,026	7,32,773
	Difference	-1,65,785	0	-38,007	0	-2,50,329	0	-2,07,626	0	0	-71,026	-732,773
Dec-09	Funds disbursed by division	15,94,965	12,41,548	2,15,768	2,79,408	14,85,319	16,195	13,07,117	3,43,732	3,82,186	4,04,763	72,71,001
	Accounts submitted by Ranges	15,95,434	12,41,548	0	0	14,85,319	0	1,307,117	0	0	4,04,763	60,34,181
	Difference	-469	0	2,15,768	2,79,408	0	16,195	0	3,43,732	3,82,186	0	12,36,820
Jan-10	Funds disbursed by division	6,81,612	6,89,517	38,378	1,95,657	7,57,278	1,16,195	7,80,331	2,32,099	2,66,627	2,70,763	40,28,457
	Accounts submitted by Ranges	1,56,612	6,89,757	0	0	9,57,278	0	7,80,331	0	0	2,70,763	28,54,741
	Difference	5,25,000	-240	38,378	1,95,657	-2,00,000	1,16,195	0	2,32,099	2,66,627	0	11,73,716
Feb-10	Funds disbursed by division	1,37,968	1,40,951	38,378	20,897	2,55,394	16,195	2,24,887	57,206	91,076	91,158	10,74,110
	Accounts submitted by Ranges	1,37,968	1,40,951	0	0	2,55,394	0	2,24,164	0	0	91,158	8,49,635
	Difference	0	0	38,378	20,897	0	16,195	723	57,206	91,076	0	2,24,475
Mar-10	Funds disbursed by division	5,000	4,75,110	0	0	3,89,937	0	4,27,438	1,15,625	87,500	3,06,500	18,07,110
	Accounts submitted by Ranges	0	4,75,110	0	0	0	0	4,27,438	0	0	4,05,500	13,08,048
	Difference	5,000	0	0	0	3,89,937	0	0	1,15,625	87,500	-99,000	4,99,062
Total	Funds disbursed by division	34,24,013	51,10,391	9,06,118	13,21,698	66,97,939	2,78,046	59,77,681	14,88,597	17,99,779	25,93,883	2,95,98,145
	Accounts submitted by Ranges	53,18,334	38,91,494	76,014	20,764	50,48,608	0	64,30,856	0	77,721	19,55,168	2,28,18,959
	Difference	-18,94,321	12,18,897	8,30,104	13,00,934	16,49,331	2,78,046	-4,53,175	14,88,597	17,22,058	6,38,715	67,79,186

Appendix-1.5

(Reference to Paragraph-1.3.1)

Extra expenditure due to procurement of medicines at higher rates

Sl. No.	Name of supplier	Supply order No. and date	Name of medicines	Rate allowed (₹)	approved rate of DHS, Assam 2008-09 (inclusive of all taxes)	Difference of rate (Percentage)	Quantity procured (tablets)	Extra expenditure (₹)	Bill value (₹)	Bill No. and date
1	2	3	4	5	6	7	8	9	10	11
1.	M/s. Riso Drugs, Diphu	185, 05.03.09	Pantoprazole 40mg Tab.	₹55 per strip of 10 tab.	₹4.50 per strip of 10 tab	50.50 (1122%)	100000	505000	550000	008, 08.06.09
	M/s. Riso Drugs, Diphu	197, 05.03.09	Pantoprazole 40mg Tab.	₹55 per strip of 10 tab.	₹4.50 per strip of 10 tab	50.50 (1122%)	50000	252500	275000	011, 24.07.09
	Kalyani Traders	184, 03.03.09	Pantoprazole 40mg Tab	₹55 per strip of 10 tab.	₹4.50 per strip of 10 tab	50.50 (1122%)	100000	505000	550000	K-005, 10.03.09
Sub-total (A) :								1262500	1375000	
2.	M/s. Riso Drugs, Diphu	185, 05.03.09	Cough Syrup each 5ml 100 ml bottle	₹56 per 100 ml	₹7.49 per 60 ml	48.51 (648%)	20000	970200	1120000	008, 08.06.09
	Kalyani Traders	232, 12.01.10	Cough Syrup each 5ml 100 ml bottle	₹56 per 100 ml	₹7.49 per 60 ml	48.51 (648%)	21000	1018710	1176000	K-016, 06.03.10
Sub-total (B) :								1988910	2296000	
3.	M/s. Riso Drugs, Diphu	185, 05.03.09	Cetixme 200 mg tab.	₹225 per strip of 10 tab	₹39.98 per strip of 10 tab	185.02 (462.78%)	100000	1850200	2250000	009, 08.06.09
	M/s. Riso Drugs, Diphu	197, 05.03.09	Cetixme 200 mg tab.	₹225 per strip of 10 tab.	₹39.98 per strip of 10 tab	185.02 (462.78%)	50000	925100	1125000	011, 24.07.09
	Kalyani Traders	184, 03.03.09	Cetixme 200 mg tab	₹225 per strip of 10 tab.	₹39.98 per strip of 10 tab	185.02 (462.78%)	100000	1850200	2250000	K-005, 10.03.09
	Kalyani Traders	227, 04.01.10	Cetixme 200 mg tab	₹225 per strip of 10 tab.	₹39.98 per strip of 10 tab	185.02 (462.78%)	35000	647570	787500	K-015, 22.02.10
Sub-total (C) :								5273070	6412500	
4.	M/s. Riso Drugs, Diphu	197, 05.03.09	Enzyme Syrup 200ml bottle	₹65 per 200 ml	₹17.99 per 200 ml	47.01 (261.31%)	3000	141030	195000	010, 24.07.09
	Kalyani Traders	184, 03.03.09	Enzyme Syrup 200ml bottle	₹65 per 200 ml	₹17.99 per 200 ml	47.01 (261.31%)	10000	470100	650000	K-005, 10.03.09
	Kalyani Traders	193, 05.03.09	Enzyme Syrup 200ml bottle	₹65 per 200 ml	₹17.99 per 200 ml	47.01 (261.31%)	20000	940200	1300000	K-007, 10.06.09
Sub-total (D) :								1551330	2145000	

(Appendix 1.5 contd.)

1	2	3	4	5	6	7	8	9	10	11
5.	M/s. Riso Drugs, Diphu	197, 05.03.09	Syrup Cetrizine 5 mg each 5 ml	₹42 per 30 ml	₹2.50 per 30 ml	39.50 (1580%)	3000	118500	126000	010, 24.07.09
	Kalyani Traders	193, 05.03.09	Syrup Cetrizine 5 mg each 5 ml	₹42 per 30 ml	₹2.50 per 30 ml	39.50 (1580%)	10000	395000	420000	K-007, 10.06.09
							Sub-total (E) :	513500	546000	
6.	Kalyani Traders	194, 05.03.09	Cefotaxime + Sulbactam 1.5 mg	₹42.25 per vial	₹17.60 per vial	24.65 (140%)	10000	246500	422500	K-008, 12.05.09
							Sub-total (F) :	246500	422500	
7.	Kalyani Traders	196, 05.03.09	Botropase Inj.	₹71.25 per Amp.	₹21.30 per Amp.	49.95 (234.51%)	5000	249750	356250	K-010, 10.04.09
							Sub-total (G) :	249750	356250	
							Grand total (A) to (G) :	11085560	135553250	
							Add: Vat @ 4%	443422	542130	
							Total :	11528982	14095380	

Appendix-1.6

(Reference to Paragraph-1.4.6)

Details of procurements of Rice from different suppliers at higher rate

Sl. No.	Supply Oder No. and date	Name of supplier	Quantity of rice supplied (In quintal)	Rate per quintal (In ₹)	Total payment made (₹)	Name of recipient Block
Details of rice procured at the rate offered by different suppliers						
1.	DPRD/H/Acctts/SNP/2007-08/228 dtd. 24.04.08	Shri Deuri Lekthe, Howraghat	320	1,800	5,76,000	Langsomepi Development Block, Bakulia
2.	DPRD/H/Acctts/SNP/2007-08/224 dtd. NA	Shri Deuri Lekthe, Howraghat	470	1,800	8,46,000	Langsomepi Development Block
3.	DPRD/H/Acctts/SNP/2007-08/239(A) dtd. 24.04.08	Shri Birson Engti, Parakhowa	320	1,800	5,76,000	Amri Development Block, Ulukonchi
4.	DPRD/H/Acctts/SNP/2007-08/222 dtd. 24.04.08	Shri Ajoy Tokbi, Diphu	330	1,800	5,94,000	Bokajan Development Block
5.	DPRD/H/Acctts/SNP/2007-08/236 dtd. 24.04.08	Shri Damian Hanse, Ulukunchi	300	1,800	5,40,000	Chinthong Development Block
6.	DPRD/H/Acctts/SNP/2007-08/232 dtd. 24.04.08	Shri Tutu Engti, Howraghat	320	1,800	5,76,000	Rongmongwe Development Block
7.	DPRD/H/Acctts/SNP/2007-08/242 dtd. 24.04.08	Shri Habe Engti, Rongmongwe	320	1,800	5,76,000	Nilip Development Block
(A) Total			2,380		42,84,000	
Details of rice procured at a rate approved by KAAC						
1.	DPRD/H/Acctts/SNP/2007-08/59 dtd. 1.10.08	Eastern Traders, MG Road, Diphu	2,272	2,200	50,00,000	11 Blocks ¹
2.	DPRD/H/Acctts/SNP/2007-08/ dtd. 22.12.08	Eastern Traders, MG Road, Diphu	1,990	2,200+4 % VAT	45,53,120	- do -
(B) Total			4,262		95,53,120	
Grand total (A+B)			6,642		1,38,37,120	

1. Amri, 2. Bokajan, 3. Chingthong, 4. Howraghat, 5. Langsomepi, 6. Lumbajong, 7. Nilip, 8. Rongkhang, 9. Rongmongwe, 10. samelangso and 11. Socheng.

Appendix-1.7
(Reference to Paragraph-1.5.3)
Excess procurement of hospital linens

Name of items	Opening balance (1.04.2005)	Purchase during 2005-10	Total	Issued during 2004-10	Balance as on 31.03.10	Rate (₹)	Value of balance items (₹)	Percentage of balance over issue/requirement of last five years
			(2+3)		(4-5)		(6X7)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Hospital blanket (red)	339	9888	10227	2415	7812	348	2718576	323
Deluxe blanket	Nil	2000	2000	584	1416	1800	2548800	242
Mosquito net	234	13363	13597	2414	11183	264	2952312	463
Hospital bed sheet	2692	11820	14512	3981	10531	190	2000890	265
Hospital bed cover	1151	7400	8551	2445	6106	290	1770740	250
Hospital window screen white	1511	16215	17726	6022	11704	139	1626856	194
Hospital mattress	39	1578	1617	1165	452	3000	1356000	39
Hospital pillow	113	2600	2713	1645	1068	120	128160	65
Hospital pillow cover	386	5700	6086	2317	3769	77	290213	163
Hospital towel	807	5375	6182	1035	5147	180	926460	497
Total							1,63,19,007	
Add: VAT 12.5 per cent								20,39,876
Grand Total							1,83,58,883	

Appendix-1.8

(Reference to Paragraph-1.5.3)

Fictitious issue of hospital linens

Name of items	Balance as on 31.03.2010	Quantity issued to EM, KAAC	Rate (₹)	Value of issued items (₹)	Quantity issued to others	Rate (₹)	Value (₹)	Balance as on 31.03.10	Rate (₹)	Value of stock (₹)
				(3x4)			(6x7)			{2-(3+6)}
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Hospital Blanket (Red)	7812	2400	348	835200	1206	348	419688	4206	348	1463688
Deluxe Blanket	1416	850	1800	1530000	--	1800	--	566	1800	1018800
Mosquito Net	11183	8000	264	2112000	--	264	--	3183	264	840312
Hospital Bed Sheet	10531	2000	190	380000	1000	190	190000	7531	190	1430890
Hospital Bed Cover	6106	1000	290	290000	--	290	--	5106	290	1480740
Hospital Window Screen White	11704	5000	139	695000	--	139	--	6704	139	931856
Hospital Mattress	452	50	3000	150000	--	3000	--	402	3000	1206000
Hospital Pillow	1068	500	120	60000	--	120	--	568	120	68160
Hospital Pillow Cover	3769	2000	77	154000	263	77	20251	1506	77	115962
Hospital Towels	5147	3000	180	540000	--	180	--	2147	180	386460
Total :				67,46,200			6,29,939			89,42,868
Add : VAT 12.5 per cent				8,43,275			78,742			11,17,859
Grand Total :				75,89,475			7,08,681			1,00,60,727

Appendix-1.9

(Reference to Paragraph-1.5.4)

Statement showing procurement of machines and surgical items by diverting TFC fund for the year 2006-07 and lying idle in stock

Sl. No.	Name of the supplier	Supply order No. and date	Items supplied	Quantity received on 30.07.09	Rate (₹)	Amount (₹)	Quantity issued	Balance in stock	Value of idle stock (₹) (6 x 9)	Stock register No. and page No.	To whom issued	Bill No. and date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1.	New A.R. Traders, Guwahati	206, 19.06.09	Fallop Ring Applicator	1001	990	990990	Nil	1001	990990	New Surgical items 2008-09	--	132, 30.07.09
2.			Flat Jaws	1	130900	130900	Nil	1	130900	P/206	--	
3.			Founalin Chamber Laparoscopic	1	55330	55330	Nil	1	55330	P/207	--	
4.			Gall Bladder Extractor	1	200000	200000	Nil	1	200000	P/208	--	
5.			Gastroscope	1	2300900	2300900	Nil	1	2300900	P/209	--	
6.			Guide Wine	1	44400	44400	Nil	1	44400	P/210	--	
7.			Harmonic	1	3100000	3100000	Nil	1	3100000	P/211	--	
8.			Labors Trolley	10	265000	2650000	7	3	795000	P/212	PHC, CHC	
9.		204, 19.06.09	Laryngeal Mirror with handle	3	1600	4800	3	Nil	--	P/142	DCH	128, 30.07.09
10.			Headlight clark	3	3700.00	11100	Nil	3	11100	P/144	--	
11.			Macintosh	6	4725.00	28350	Nil	6	28350	P/146	--	
12.			Laryngoscope Superior	3	11055	33165	Nil	3	33165	P/148	DCH	
13.			Mouth Gag Danis Boyle	3	3600	10800	3	Nil	--	P/150	DCH	
14.			Mouth Gag Heister	3	7851	23553	3	Nil	--	P/152	DCH	
15.			Amal Syringe	3	4650	13950	3	Nil	--	P/154	DCH	
16.			Light stand	4	45300	181200	Nil	4	181200	P/134	--	
17.			Baby Warmer	4	149000	596000	4	Nil	--	P/136	DCH	
18.			Tuba Optic light set	1	140000	140000	Nil	1	140000	P/137	--	
19.			Stethoscope	100	11550	1155000	97	3	34650	P/138	DCH, PHC, CHC	
20.			Portable X-Machine set	3	152000	456000	Nil	3	456000	P/140	--	
21.		200, 19.06.09	Laporoscopic Boisy Forceps	1	134175	134175	1	Nil	--	P/50	DCH	121, 30.07.09

Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2012

(Appendix-1.9 contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
22.			Laporoscopic Knot Pusher	1	67575	67575	1	Nil	--	P/52	DCH	
23.			Laporoscopic Needle Holder Curved Jaws	1	187500	187500	1	Nil	--	P/54	DCH	
24.			Laporoscopic Suture Pusher	1	187500	187500	1	Nil	--	P/56	DCH	
25.			Laporoscopic Trolley	1	261000	261000	1	Nil	--	P/59	DCH	
26.			Ligaclip 300	6	40000	240000	6	Nil	--	P/60	DCH	
27.			Ligaclip 400	6	45000	270000	6	Nil	--	P/62	DCH	
28.			Light	1	243000	243000	1	Nil	--	P/64	DCH	
29.			Morcellator set	3	1135850	3407550	Nil	3	3407550	P/66	--	
30.			Multi Parameter BPL & Cartograph	1	495000	495000	1	Nil	--	P/67	DCH	
31.		206, 19.06.09	Microscope CX41	2	503500	1007000	Nil	2	1007000	P/124	--	133, 30.07.09
			Total:			1,86,26,738			1,29,16,535			
			Add: VAT 12.5 per cent			23,28,342			16,14,567			
			Total			2,09,55,080			1,45,31,102			
			Add : P. Tax 1 per cent			2,09,551			1,45,311			
			Grand Total :			2,11,64,631			1,46,76,413			

Appendix – 2.1

(Reference to paragraph 2.1)

Department-wise details of budget provision and expenditure during 2011-12 in respect of Economic Sector

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure				
			Charged		Voted		Charged		Voted		
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
1.	Agriculture	48-Agriculture	0	0	923.91	0	0	0	0	650.62	0
2.	Finance	10-Other Fiscal Services	0	0	1.64	0	0	0	0	1.45	0
		5-Sales Tax & other taxes	0	0	82.82	0	0	0	0	67.96	0
		13-Teresury & Accounts Administration	0	0	99.83	0	0	0	0	58.96	0
		66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	0	0	1018.84	0	0	0	0	655.82	0
		7-Stamps and Registration	0	0	30.68	0	0	0	0	15.43	0
		8- Excise and prohibition	0	0	38.18	0	0	0	30.24	0	
3.	Fishery	54-Fisheries	0	0	90.89	0	0	0	55.22	0	
4.	Water Resources	63- Water Resources	0	0	206.88	907.37	0	1.87	195.40	283.06	
5.	Environment and Forest	55- Forestry and Wild Life	0	0	443.33	4.00	0	0	260.10	0.63	
6.	Handloom, Textiles and Sericulture	59- Sericulture and Weaving	0	0	214.62	0.30	0	0	155.19	0	
7.	Industries and Commerce	58-Industries	0	0	95.82	151.32	0	0	72.33	69.82	
		60-Cottage Industries	0	0	52.65	16.60	0	0	42.33	0.17	
8.	Irrigation	49- Irrigation	0	0	511.25	624.54	0	0	296.97	409.83	
9.	Planning and Development	45-Census, Surveys and Statistics	0	0	52.41	0	0	0	35.83	0	
		44- North Eastern Council Schemes	0	0	42.88	1171.79	0	0	6.09	347.57	
10.	Power (Electricity), Mines and Minerals	61- Mines and Minerals	0	0	10.30	5.39	0	0	10.05	3.78	
		62- Power (Electricity)	0	0	44.08	510.87	0	0	104.79	181.27	
11.	Public Works Roads	64- Roads Bridges	0	0	843.84	1056.83	0	0	619.18	580.93	
12.	Science and Technology	69- Scientific Services and Research	0	0	17.53	0	0	0	13.37	0	
13.	Soil Conservation	51- Soil and Water Conservation	0	0	41.26	0	0	0	37.38	0	
14.	Transport and Tourism	9-Transport Services	0	0	140.73	55.02	0	0	123.65	54.42	
		65- Tourism	0	0	31.12	43.17	0	0	15.86	30.11	
15.	Veterinary	52-Animal Husbandry	1.00	0	239.38	8.39	0.69	0	188.93	8.39	
		53- Dairy Development	0	0	43.42	0	0	0	28.72	0	
16.	Information Technology	75-Information Technology	0	0	40.25	29.30	0	0	36.69	14.96	
17.	Horticulture and Food Processing	67- Public Debt and Servicing of Debt	2237.38	1165.09	0	0	2207.50	1146.09	0	0	
		67- Horticulture	0	0	13.07	0	0	0	6.02	0	
18.	Public Works Building and National Highway	17-Administrative and Functional Buildings	0	0	228.41	232.37	0	0	222.03	74.78	
		21-Guest Houses, Government Hostels etc	0	0	14.58	0	0	0	12.77	0	
		33-Residential buildings	0	0	19.67	21.21	0	0	10.37	7.47	
Total			2238.38	1165.09	5634.27	4838.47	2208.19	1147.96	4029.75	2067.19	
Grand total: Budget provision:			₹13,876.21 crore				Expenditure: ₹9,453.09 crore				

Source: Appropriation Accounts 2011-12.

Appendix – 2.2

(Reference to Paragraph -2.2.9.4)

Difference between departmental figures and figures in Finance Account

(₹ in crore)

Year	Fund released by GOI as reported by PWD Department	Fund released by GOI as per Finance Account	Difference
2007-08	26.13	26.13	0
2008-09	22.59	15.49	7.10
2009-10	33.87	33.87	
2010-11	47.70	47.70	0
2011-12	-	-	0
Total	130.29	123.19	7.10

Source: Departmental records.

Appendix – 2.3

(Reference to Paragraph -2.2.9.4)

Discrepancy between figures furnished by Government and that of CE

(₹ in crore)

Year	Fund release by Govt. of Assam as reported by the PWD Secretariat					Fund release by Govt. of Assam as per FOC register maintained by CE					Difference Excess(+) Less(-)
	CRF	ISC	EI	State share (EI)	Total	CRF	ISC	EI (Central share)	EI (State share)	Total	
2007-08	33.22	0	0	0	33.22	34.48	0		0	34.48	(+) 1.26
2008-09	17.31	0	0	0	17.31	17.12	0.40	0.10		17.62	(+) 0.31
2009-10	31.37		1.00	0	32.37	31.37	1.00	0.15	0	32.52	(+) 0.15
2010-11	41.94		2.10	0.20	44.24	42.76	1.33	0.00	0.20	44.29	(+) 0.05
2011-12	36.09		0.12	0	36.21	35.58	0.12	0	0	35.70	(-) 0.51
Total	159.93		3.22	0.20	163.35	161.31	2.85	0.25	0.20	164.61	(+) 1.26

Source: Departmental records.

Appendix – 2.4
(Reference to Paragraph -2.2.9.4)
Unreconciled expenditure

(₹ in crore)

Year	Expenditure projected by department	Expenditure booked by Pr. AG (A&E)	Difference
2007-08	34.48	31.51	(-) 2.97
2008-09	17.62	15.96	(-) 1.66
2009-10	32.53	32.09	(-) 0.44
2010-11	44.29	44.28	(-) 0.01
2011-12	0	0	0
Total	128.92	123.84	(-) 5.08

Source: Departmental records.

Appendix – 2.5
(Reference to Paragraph -2.2.10)
Statement showing the projects undertaken during 2007-12

Sl No.	Name of road projects	Name of the implementing division
1	Improvement of Joypur road	Dibrugarh Rural Road
2	Improvement u/m chayang Ali (North)	Dibrugarh Rural Road
3	Improvement of Dadara Pacharia Borijani Sessa road(Ch.2411m to 7900m) including conversion of SPT bridge no 3/2 to RCC bridge under Jalukbari	Guwahati Road
4	Improvement of National Highway 37 to Nagaon chouk via DPS	Guwahati Road
5	Improvement of old AT road (from 504.80 to 516.00km) by strengthening & widening	Sivsagar State Road, Nazira
6	Improvement of Silchar Jaintapur road	Silchar Rural road
7	Improvement of road i) Bhowal point at NH 54 ii) Badri Ferryghat to bil par iii) Malugram to Sivbari	Silchar Rural road
8	Improvement of double laning of Silchar Khumbhirgram road from ch. 11000m to 23280m	Silchar Rural road
9	Improvement of metd & BT of Hatiphukhuri road (from ch. 0m to 7300m)	Charaideo Rural road, Sonari
10	Improvement of Kanubari Lukhurakhan road (ISC)	Charaideo Rural road, Sonari
11	Construction of road from Missamari centre to Mail bazaar via Gamiri centre Bargharia kalyani temple	Sonitpur rural road
12	Improvement of metd. Nogora Ali to Dhodar Ali (from 1 st km to 10 th km)	Golaghat Rural road
13	Improvement of historic Dhodhar Ali(26 th km to 32 nd km) including widening and strengthening Arrengapara Amolapatty into intermediate lane including road side drain with footpath	Golaghat Rural road
14	Improvement of kamargaon Ali with link road (EI)	Golaghat Rural road
15	Construction of Matia Injal (Nayanpur) road with RCC bridge No. 1/1	Golaghat Rural road
16	Construction of AG office road	Guwahati City division II
17	Improvement of Rangia Hajo road	North Guwahati State road
18	Improvement of Rupsi Ali, Sonari (EI)	Charai deo Rural Road
19	Improvement of Met. Sepon Suffry road (from 1 st to 12 th km)	Charai deo Rural Road

(Appendix – 2.5 continued...)

1	2	3
20	Improvement of Metd. & BT of Ligiri Ali (from 0 m to 6100m)	Charai deo Rural Road
21	Improvement of Purbanchal Path connecting road to Chandan Nagar Tribeni path including RCC Bridge over river Bahini	Guwahati City division II
22	Improvement & Strengthening of Moran Naharkatia road from Moran town to Naharkatia town	Dibrugarh Rural Road
23	Improvement & Strengthening of Joypur Ali road from 9 km to 22.60 km	Dibrugarh Rural Road
24	Improvement & Strengthening of Dhodar Ali road from 196.50 km to 212.60 km	Dibrugarh Rural Road
25	Construction of RCC bridge no 5/6 on Dadara Pacharia Borijani Sessa road	Guwahati Road division
26	Improvement of road from Nazira to Nagahat via Geleky from ch. 13000 to 16600m (ISC)	Sivasagar State Road, Nazira
27	Improvement & upgradation of roads within Silchar Municipal area under major district (Job no 86- Urban)	Silchar Rural Road
28	Improvement & upgradation of roads within Silchar Municipal area in Cachar district (Job no 87- Rural)	Silchar Rural Road
29	Construction of road from Missamari centre to Mail bazaar via Gomiri centre Barangabari Temple (Phase II from Ch.9000 m to 18000m)	Sonitpur Rural Road
30	Improvement of Kamar Bandha road	Jorhat Rural road
31	Conversion of a portion of flood effected SBGR, Khaliabri Butikur road and portion.....	Lakhimpur State Road
32	Improvement of Metd. Golaghat Merapani road	Golaghat State Road
33	Improvement of AT road	Jorhat State road
34	Improvement of South Sarania road	Guwahati City division I
35	Improvement of Kathakathi Badhakhowa road via Athiabari (ISC)	Goalpara Rural road
36	Improvement of Ladoigarh road by met.& blactopping (EI)	Sivsagar Rural road
37	Improvement of Borbhita to Ambari road(EI)	Goalpara Rural road
38	Improvement of damaged road crust of metalled Dodhar Ali (EI)	Jorhat State road
39	Improvement of Sunsali road	Guwahati City division III
40	Improvement of Malow Ali Road by widening & strengthening of the existing single lane pavement to double lane pavement	Jorhat State Road
41	Improvement of No.2 Bamungaon road by widening & strengthening to the existing single lane pavement to intermediate lane	Jorhat State Road
42	Improvement of road from Solengi Rajabari via Tinialibari Sonapur to Rajgarh road	Sonitpur State Road

Source: Departmental records.

Appendix – 2.6

(Reference to Paragraph -2.2.10 and 2.2.11)

Statement showing the projects selected for detailed examination showing the AA cost, Projected date of completion, Actual date of completion, progress achieved, expenditure incurred etc.

(₹ in crore)

SI No	Name of road projects	AA cost	Projected date of completion	Actual date of completion	Status of progress (in per cent)	Expenditure incurred
1	2	3	4	5	6	7
1	Improvement of Joypur road	2.20	November 2005	24-6-09	Completed	1.91
2	Improvement u/m chayang Ali(North)	1.88	May 2007	18-1-09	Do	1.68
3	Improvement of Dadara Pacharia Borijani Sessa road(Ch.2411m to 7900m) including conversion of SPT bridge no 3/2 to RCC bridge under Jalukbari	5.00	August 2000	6-9-08	Do	5.00
4	Improvement of old AT road (from 504.80 to 516.00km) by strengthening & widening)	2.98	July 2006	23-7-07	Do	2.91
5	Improvement of road iv) Bhowal point at NH 54 v) Badri Ferryghat to bil par vi) Malugram to Sivbari	2.76	February 2007	2009-10	Do	2.34
6	Improvement of metd & BT of Hatiphukhuri road (from ch. 0m to 7300m)	3.34	May 2008	18-5-11	Do	3.17
7	Improvement of Kanubari Lukhurakhan road (ISC)	3.47	October 2006	31-8-08	Do	3.06
8	Construction of road from Missamari centre to Mail bazaar via Gamiri centre Bargharia kalyani temple	4.64	November 2007	7-5-09	Do	4.55
9	Improvement of kamargaon Ali with link road (EI)	1.65	January 2007	3-12-07	Do	1.56
10	Improvement of Rangia Hajo road	2.66	February 2007	28-4-07	Do	2.59
11	Improvement of National Highway 37 to Nowagaon chok via DPS	4.73	January 2008	20-5-08	Do	4.63
12	Improvement of Silchar Jaintapur road	2.11	February 2007	2008-09	Do	1.81
13	Improvement of double laning of Silchar Khumbhirgram road from ch. 11000m to 23280m	13.37	June 2009	25-10-11	Do	9.56
14	Improvement of metd. Nogora Ali to Dhodar Ali (from 1 st km to 10 th km)	2.44	April 2009	15-12-08	Do	2.05
15	Improvement of historic Dhodhar Ali(26 th km to 32 nd km) including widening and strengthening Arrengapara Amolapatty into intermediate lane including road side drain with footpath	5.28	April 2009	25-7-09	Do	5.00

(Appendix – 2.6 continued....)

1	2	3	4	5	6	7
16	Construction of Matia Injal (Nayanpur) road with RCC bridge No. 1/1	4.35	April 2008	28-2-08/ 31-3-08	Do	4.33
17	Construction of AG office road	2.00	April 2008	31-1-09	Do	1.66
18	Improvement of Rupsi Ali, Sonari (EI)	1.65	January 2007		95	1.58
19	Improvement of Met. Sepon Suffry road (from 1 st to 12 th km)	1.49	April 2006		95	1.23
20	Improvement of Metd. & BT of Ligiri Ali (from 0 m to 6100m)	2.36	May 2008		43 to100	1.85
21	Improvement of Purbanchal Path connecting road to Chandan Nagar Tribeni path including RCC Bridge over river Bahini	1.23	May 2007		90	0.90
22	Improvement & Strengthening of Moran Naharkatia road from Moran town to Naharkatia town	54.29	April 2009		83 to 88 (roads) 47 (bridges)	45.15
23	Improvement & Strengthening of Joypur Ali road from 9 km to 22.60 km	6.57	December 2010		93	1.96
24	Improvement & Strengthening of Dhodar Ali road from 196.50 km to 212.60 km	9.21	August 2010		64	4.32
25	Construction of RCC bridge no 5/6 on Dadara Pacharia Borijani Sessa road	2.49	August 2010		65	0.28
26	Improvement of road from Nazira to Nagahat via Geleky from ch. 13000 to 16600m (ISC)	1.99	August 2008		79	1.40
27	Improvement & upgradation of roads within Silchar Municipal area under major district(Job no 86- Urban)	29.91	February 2010		0 to100	12.60
28	Improvement & upgradation of roads within Silchar Municipal area in Cachar district (Job no 87- Rural)	33.00	February 2010		25 to 100	17.97
29	Construction of road from Missamari centre to Mail bazaar via Gomiri centre Barangabari Temple (Phase II from Ch.9000 m to 18000m)	7.42	August 2010		93	6.53

Source: *Departmental records.*

Appendix – 2.7

{Reference to Paragraph -2.2.10.2 (a) and (b)}

Statement showing less execution of work and advance payment made to the contractors

(₹ in crore)

Sl. No.	Name of project	Name of contractor	Tendered amount	Value of work done	Total amount including advances paid (month of payment shown in bracket)	Advance payment made on unmeasured work	Secured advance paid	Value of less execution of item of work	Date of completion as projected
1	Improvement of met. Joypur Road under Dibrugarh Rural Road Division	M/s D.J Construction (1 st)	1.91	0.32	0.30 (10/05)	0	0	0	24-06-09
		M/s Appasa Mech (2 nd)	1.39 (modified)	1.07	1.32 (3/08)	0.14	0.11	0	
		Sanjoy Kr. Singh (3 rd)	0.49	0.29	0.29 (3/09)	0	0	0.20	
2.	Improvement of (i) Road from Bhowal point at NH – 54 Extension to Bye-pass Road via Station approach road, Normal School to Jail Road, Native Church Road, Chincoorie Road, (ii) Road from Badri Ferryghat to Bilpar Road via Berenga, Madhurband, Panpatty, Nagapatty Radhamadev Road (iii) Malugram Sibbari Cachar Motor works via Ration Godown approach road, Ghaniwalla Road, Jahaj Gudam Road, Link road between Ration Godown and Jahaj Dodam Road of Silchar Road Division under CRF (MORT&H) for 2003-04.	M/s Jagannath Trade Syndicate	2.49	2.24	2.34 (01/08)	0.09	0.01	0.25	2009-10
Total						0.23	0.12	0.45	

Source: Departmental records.

Appendix – 2.8

(Reference to Paragraph-2.2.10.5)

Incomplete works test-checked in audit

Sl No.	Name of Incomplete projects	Name of the implementing division	Date of administrative approval by GOI	Date of financial sanction by GOA	Date of issue of work order to contractor	Physical progress as of March 2012 (in per cent)	Period of delay in awarding contract	Period of delay as of March 2012 beyond 24 months from the date of AA	Reason for delay
1	2	3	4	5	6	7	8	9	10
1	Improvement of Rupsi Ali, Sonari (EI)	Charai deo Rural Road	24-6-04	18-1-05	29-3-05	95	More than 5 months	69 months	Inaccessibility to the work site
2	Improvement of Met. Sepon Suffry road (from 1 st to 12 th km)	Charai deo Rural Road	3-5-05	27-12-05	7-7-05	95	----	58 months	Non commencement of unfinished work
3	Improvement of Metd. & BT of Ligiri Ali (from 0 m to 6100 m)	Charai deo Rural Road	14-3-07	4-8-07	23-8-07	43 to 100	More than 1 month	36 months	Do
4	Improvement of Purbanchal Path connecting road to Chandan Nagar Tribeni path including RCC Bridge over river Bahini	Guwahati City Division II	1-3-06	31-7-06	1-9-06	90	3 months	48 months	Land dispute
5	Improvement & Strengthening of Moran Naharkatia road from Moran town to Naharkatia town	Dibrugarh Rural Road	1-1-08	3-4-08	24-4-08 (road) 9-3-10 (bridge)	83 to 88 (road) 47(bridge)	1 to 23 months	26 months	Abnormal delay in submission of revised estimate
6	Improvement & Strengthening of Joypur Ali road from 9 km to 22.60 km	Dibrugarh Rural Road	29-10-08	26-11-09	15-12-10	93	More than 21 months	17 months	Slow progress of work
7	Improvement & Strengthening of Dhodar Ali road from 196.50 km to 212.60 km	Dibrugarh Rural Road	29-10-08	4-8-09	17-8-09	64	More than 5 months	17 months	Do
8	Construction of RCC bridge no 5/6 on Dadara Pacharia Borijani Sessa road	Guwahati Road division	31-3-08	16-12-08	24-2-09	65	More than 6 months	24 months	Delay in approval of drawing
9	Improvement of road from Nazira to Nagahat via Geleky from ch. 13000 to 16600 m (ISC)	Sivasagar State Road, Nazira	30-3-07	NA	30-10-07	79	3 months	36 months	Lack of proper survey and non-removal of electric poles

(Appendix – 2.8 continued....)

1	2	3	4	5	6	7	8	9	10
10	Improvement & upgradation of roads within Silchar Municipal area under major district (Job no 86- Urban)	Silchar Rural Road	26-8-08	18-02-09	28-2-09 to 8-10-09	0 to 100	2 to 9 months	19 months	Withdrawal of contract & non-allotment /delayed allotment of unfinished work
11	Improvement & upgradation of roads within Silchar Municipal area in Cachar district (Job no 87 - Rural)	Silchar Rural Road	26-8-08	18-02-09	23-2-09 to 7-10-09	25 to 100	2 to 9 months	19 months	Do
12	Construction of road from Missamari centre to Mail bazaar via Gomiri centre Barangabari Temple (Phase II from Ch.9000 m to 18000 m)	Sonitpur Rural Road	31-3-08	15-12-08	17-2-09	93	More than 6 months	24 months	Slow progress of work

Source: Departmental records.

Appendix – 2.9

{Reference to Paragraph-2.3.8.1 (i)}

Budget allotment and expenditure of selected districts under salary (Non-plan) during 2006-12 (₹ in lakh)

Name of district/DFDO	Year	Budget allotment	Expenditure	Saving as on March 2012	Percentage of Saving
Cachar	2006-07	64.67	57.48	7.19	8.87
	2007-08	71.48	64.82	6.66	
	2008-09	77.85	66.69	11.16	
	2009-10	92.76	86.67	6.09	
	2010-11	125.60	115.51	10.09	
	2011-12	130.25	121.55	8.70	
	Sub-total	562.61	512.72	49.89	
Goalpara	2006-07	34.07	30.15	3.92	5.04
	2007-08	34.75	34.44	0.31	
	2008-09	42.08	38.60	3.48	
	2009-10	48.74	46.94	1.80	
	2010-11	69.91	68.69	1.22	
	2011-12	78.41	73.62	4.79	
	Sub-total	307.96	292.44	15.52	
Golaghat	2006-07	33.96	31.04	2.92	7.46
	2007-08	34.00	32.12	1.88	
	2008-09	38.89	35.47	3.42	
	2009-10	46.67	41.74	4.93	
	2010-11	58.70	56.31	2.39	
	2011-12	63.03	58.02	5.01	
	Sub-total	275.25	254.70	20.55	
Hailakandi	2006-07	22.02	16.20	5.82	23.74
	2007-08	22.23	17.30	4.93	
	2008-09	28.50	22.64	5.86	
	2009-10	35.25	26.60	8.65	
	2010-11	47.00	32.37	14.63	
	2011-12	46.21	38.34	7.87	
	Sub-total	201.21	153.45	47.76	
Kamrup	2006-07	78.43	76.59	1.84	4.40
	2007-08	87.23	85.23	2.00	
	2008-09	107.44	98.17	9.27	
	2009-10	128.93	116.20	12.73	
	2010-11	157.40	156.94	0.46	
	2011-12	172.25	166.37	5.88	
	Sub-total	731.68	699.50	32.18	
Karimganj	2006-07	35.02	34.94	0.08	8.16
	2007-08	38.35	37.22	1.13	
	2008-09	45.64	43.68	1.96	
	2009-10	56.44	54.33	2.11	
	2010-11	86.00	79.86	6.14	
	2011-12	96.35	78.59	17.76	
	Sub-total	357.80	328.62	29.18	
Nagaon	2006-07	66.50	61.29	5.21	5.52
	2007-08	69.65	65.53	4.12	
	2008-09	75.24	72.57	2.67	
	2009-10	96.50	87.82	8.68	
	2010-11	125.91	123.73	2.18	
	2011-12	130.28	121.97	8.31	
	Sub-total	564.08	532.91	31.17	
North Lakhimpur	2006-07	60.63	55.59	5.04	2.34
	2007-08	64.99	58.41	6.58	
	2008-09	62.67	61.06	1.61	
	2009-10	76.72	80.70	-3.98	
	2010-11	107.78	106.22	1.56	
	2011-12	105.27	104.87	0.40	
	Sub-total	478.06	466.85	11.21	
Sivasagar	2006-07	44.40	42.14	2.26	7.87
	2007-08	43.25	37.07	6.18	
	2008-09	46.72	41.46	5.26	
	2009-10	56.06	49.44	6.62	
	2010-11	84.81	79.25	5.56	
	2011-12	89.26	86.46	2.80	
	Sub-total	364.50	335.82	28.68	
Grand Total		3843.15	3577.01	266.14	

Source: Departmental figures.

Appendix-2.10

{Reference to Paragraph- 2.3.8.2 (ii)}

Statement showing the position of closing balances under various schemes as of 31 March 2012

(₹ in lakh)

Sl. No.	Name of Units	Name of scheme	Fund received and period of receipts		Total fund utilized up to 31.03/2012	Unspent balance as on 31.03.2012	Period of unspent as on 3/2012
			Period of receipt	Amount received			
1	2	3	4	5	6	7	8
1.	Director of Fisheries, Assam	State Plan	1984-85 to 2011-12	NA*	NA	1113.01	1 day to 324 months
		AACP	NA	NA	NA	24.23	13 months
		RKVY	NA	NA	NA	1624.84	NA
		NFDB	NA	NA	NA	51.13	NA
Total						2813.21	
2.	DFDO, Nagaon	RKVY	19.02.09 to 17.11.11	117.36	70.79	46.57	4 to 37 months
		EGS	12.04.08 to 17.11.11	40.29	32.29	8.00	4 to 47 months
		Fisheries training & extension	20.03.10 to 01.08.11	2.39	NIL	2.39	8 to 24 months
		NWFF	19.06.08	4.85	4.57	0.28	45 months
		Survey of Fisheries Sector	22.12.09	1.85	0.86	0.99	27 months
		Dev. Of water logged	04.07.11	1.75	1.27	0.48	9 months
		Matsya Mitra	14.06.11	0.64	15.00	5.64	10 months
		DDP Scheme	11.08.10 to 12.01.11	4.00	3.99	0.01	19 months
		State Plan	31.03.09 to 31.03.12	411.33	205.52	205.81	1 day to 36 months
Total						270.17	
3.	Karimganj	RKVY	NA	NA	NA	4.91	--
		Saving cum-relief	21.11.11	1.05	NIL	1.05	4 months
		NFDB	31.03.12	54.40	NIL	54.40	1 day
		State Plan	31.03.12	83.47	NIL	83.47	1 day
		Misc.	29.02.12 to 23.03.12	NA	NA	0.65	2 months
Total						144.48	

*Not available.

(Appendix 2.10 continued)

4.	Sivasagar	State Plan	21.03.12 to 31.03.12	128.605	NIL	128.605	1 to 11 days
		Misc	2008-09	NA	NA	0.98	36 months and above
		EGS	26.10.10	NA	NA	0.20	17 months
		RKVY	2008-09 to 2011-12	146.00	NA	8.70	-
Total						138.49	
5.	North Lakhimpur	State Plan	31.03.10 to 31.03.12	95.20	13.46	81.71	1 day to 24 months
		RKVY	10.10.11 to 31.03.12	34.88	22.81	12.07	5 months
Total						93.78	
6.	Kamrup	State Plan	17.12.09 to 31.3.12	285.53	126.07	159.46	1 day to 27 months
		NWFF	13.6.06 to 25.6.07	2.20	NIL	2.20	57 to 69 months
		NFDB	29.11.10	3.60	3.10	0.50	16 months
		RKVY	25.02.09 to 17.02.12	208.64	169.69	38.95	1 to 37 months
		Others	30.03.10 to 31.03.12	2.38	0.75	1.63	1 day to 24 months
Total						202.74	
7.	Hailakandi	State Plan	N.A.	N.A.	N.A.	69.83	NA (Cash analysis not done)
		RKVY	-do-	-do-	-do-	9.06	
Total						78.89	
8.	Cachar	State plan	N.A.	N.A.	N.A.	124.36	NA (Cash analysis not done)
		RKVY	-do-	-do-	-do-	21.72	
Total						146.08	
9.	Golaghat	State plan, RKVY etc	N.A.	N.A.	Total	152.50	N.A (Cash analysis not done)
10.	Goalpara	State plan	N.A.	N.A.	N.A.	50.91	N.A (Cash analysis not done)
		RKVY	N.A.	N.A.	N.A.	4.03	--do--
		Total					
Sub total						1283.07	
Grand total						4,096.28	

Source: Departmental records.

Appendix-2.11

{Reference to Paragraph-2.3.8.2(iii)}

Statement showing non-deposit of lease money to the Government account

(₹ in lakh)

District	Number of Farm	Period of collection	Amount collected	Expenditure	Purpose of expenditure	Balance as on 31.03.12	Mode of keeping of balance
1	2	3	4	5	6	7	8
Nagaon	8	4/1994 to 03/2012	44.05	15.80	Construction works and staff salary	28.25	DDO' accounts
Kamrup	4	4/1992 to 03/2012	13.93	--	----	13.93	--do--
Sivasagar	7	4/1994 to 03/2012	42.72	22.34	Construction & repairing works	20.38	Fixed deposit
Hailakandi	1	4/2006 to 03/2012	8.59	7.43	Office expenses	1.16	DDO' accounts
Goalpara	4	4/2006 to 03/2012	10.26	9.36	Office expenses	0.90	--do--
Cachar	4	4/2006 to 03.2012	9.62	6.12	OE/TA/Vehicle maintenance etc.	3.50	--do--
Total	28		129.17	61.05		68.12	

Source: Departmental records.

Appendix-2.12

{Reference to Paragraph- 2.3.8.2 (v)}

Irregular drawal of funds under State-Plan Schemes during the period from 2007-08 to 2011-12

(₹ in lakh)

Name of District	Year	Name of Scheme	FOC received during the month & amount		Month & amount drawn under RC bill (No)			Month of drawal & deposit into C/Account	Remarks	
			Month	Amount	No. of RC Bill	Month	Amount			
1	2	3	4	5	6	7	8	9	10	
North Lakhimpur	2009-10	State-Plan	03/10	63.67	8 No	03/10	63.67	03/10	The funds were drawn on RC bills supported by copy of FOC, Sanction order and Running account bill-C, First and final bill (prepared by JE) and copy of suppliers bills (collected from suppliers). After drawal, the fund was kept in C/Account and expenditure is met from time to time later-on.	
	2010-11	--do--	03/11	12.29	2 No	03/11	12.29	03/11		
	2011-12	--do--	03/12	67.18	17 No	03/12	67.18	03/12		
Total					27 No		143.14			
Sivasagar	2008-09	--do--	03/2009	22.17	4 No	03/09	22.17	03/2009		
	2009-10	--do--	03/2010	83.73	7 No	03/10	83.73	03/2010		
	2010-11	--do--	01/11 & 03/11	42.43	6 No	02/11 & 03/11	42.43	02/11 & 03/11		
	2011-12	--do--	03/12	128.605	16 No	03/12	128.61	03/12		
Total					33 No		276.94			
Karimganj	2009-10	--do--	02/10 & 03/10	40.50	4 No	03/10	40.50	03/10		The funds were drawn on RC bills supported by copy of FOC, Sanction order and details of expenditure. After drawal, the funds were kept in C/Account and expenditure is met from time to time later on
	2010-11	--do--	03/11	15.62	1 No.	03/11	15.62	03/11		
	2011-12	--do--	03/12	77.908	14 No	03/12	77.91	03/12		
					19 No	Total	134.03			
Kamrup	2009-10	--do--	01/10	18.73	2 No	03/10	18.73	03/10		
	2011-12	--do--	03/12	138.228	16 No	03/12	138.23	03/12		
Total					18 No		156.96			
Nagaon	2008-09	--do--	03/2009	47.84	7 No.	03/09	47.84	03/09	--do--	
	2009-10	--do--	02/10 & 03/10	154.07	10 No	03/10	154.07	03/10		
	2010-11	--do--	08/10 to 03/11	60.80	9 No	02/11 & 03/11	60.80	02/11 & 03/11		
	2011-12	--do--	03/12	148.62	16 No	03/12	148.62	03/12		
Total					42 No		411.33			

(Contd)

(Appendix 2.12 continued)

Goalpara	2007-08	--do--	N.A	3.50	2 No.	03/08	3.50	03/08	The funds were drawn on RC bills supported by copy of FOC, Sanction order and details of expenditure. After drawal, the funds were kept in C/Account and expenditure is met from time to time later on
	2008-09	--do--	N.A	33.22	8 No	03/09	33.22	03/09	
	2009-10	--do--	N.A	84.34	12 No	03/10	84.34	03/10	
	2010-11	--do--	N.A	57.95	12 No	01/11 to 03/11	57.94	01/11 to 03/11	
	2011-12	--do--	N.A	50.27	16 No	03/12	50.26	03/12	
Total					50 No		229.26		
Golaghat	2008-09	--do--	03/2009	33.59	8 No.	03/09	33.59	03/2009	The funds were drawn on RC bills supported by copy of FOC, Sanction order and details of expenditure. After drawal, the funds were kept in C/Account and expenditure is met from time to time later on
	2009-10	--do--	02/10 & 03/10	70.03	10 No.	03/10	70.03	03/10	
	2010-11	--do--	08/10 to 03/11	17.88	7 No.	03/11	17.88	03/11	
	2011-12	--do--	N.A	141.71	18 No	03/12	141.71	03/12	
Total					43 No		263.21		
Cachar	2008-09	--do--	10/08 to 03/09	35.32	6 No.	03/09	35.32	03/09	To avoid lapse of ceiling issued at the fag end of the year
	2009-10	--do--	02/10 to 03/10	56.01	10 No.	03/10	56.01	03/10	
	2010-11	--do--	08/10 to 03/11	51.73	11 No.	01/11 to 03/11	51.73	01/11 to 03/11	
	2011-12	--do--	N.A	99.97	17 No	03/12	99.97	03/12	
Total					44 No.		243.03		
Hailakandi	2008-09	State plan	03/2009	25.29	6 No.	03/09	25.29	03/09	To avoid the lapse of FOC as the FOC is released at the fag end of the year with a very limited validity period
	2009-10	--do--	01/10 & 03/10	47.30	6 No	03/10	47.30	03/10	
	2010-11	--do--	08/10 to 03/11	41.95	10 No.	01/11 to 03/11	41.95	03/11	
	2011-12	--do--	N.A.	67.91	14 No	03/12	67.91	03/12	
Total					36 No		182.45		
Grand total					312 No.		2040.35		

Source: Departmental records.

Appendix-2.13

{Reference to Paragraph - 2.3.9.1 (iii)}

Statement showing purchase of Fish seeds by the DFDO, Goalpara

SL No.	Payment date	Vr. No.	Name of supplier	Scheme component	Type of seed	Quantity	Amount	Remarks
1	23.10.07	185	Ashim Kr. Mallik	DDP, Scheme 2006-07	Fish seed		135000	Purchased prior registration
2	03.09.09	5	Sanjoy Roy	DWB, Gen.-2008-09-SP	Fish seed		144000	Not a registered dealer
3	19.06.10	b/15	Ashim Kr. Mallik	Inputs under EGS & SHG-2009-10	Fish seed	4x60000	240000	(Vr. verified) Purchased after expiry of validity period on 21.05.2010
4	-do-	b/16	-do-	Do-RT	fry	6Lx7000	42000	
5	-do-	b/17	-do-	Do-NT	spawn	11mx6000	66000	
6	02.07.10	150/3	Ashim Kr. Mallik	DWB-Gen-2009-10-SP-input	Fish seed		450000	Purchased after expiry of validity
7	09.07.10	59/2	Do	Woman specific-FSF-2009-10	Do		199800	Do-
8	-do-	60/2	Do	Do	Do		98986	Do
9	29.07.10	3/3	Do	Open water beel-SCSP-2009-10	Do		90000	Do
10	06.08.10	19/3	Do	DWN-TSP-2009-10	Do		49520	Do
11	07.08.10	6/3	Do	DWN-SCSP-2009-10	Do		180000	Do
12	06.09.10	44/3	Do	RT&NT-gen&tsp-09-10	Do		100000	Do
13	-do-	55/3	Do	NT-gen-09-10	Do		14142	Do
14	-do-	56/3	Do	RT-GEN-09-10	Do		9744	Do
15	-do-	57/3	Do	NT- GEN-09-10	Do		115600	Do
16	4.11.10	1/11	Pres/Jagoran SHG	EGS-Orn.Fish Breeding-09.10	Do		50000	Not a registered dealer
17	-do-	2/11	Ashim Kr. Mallik	EGS-Orn.Fish Breeding-09.10	Do		84000	Purchased after expiry of validity
18	5.2.11	2/12	Do	Woman Emp.Prog.FSF-10-11	Do		111717	Do
19	-do-	12/12	Do	EGS-10-11	Do		249840	Do
20	25.5.11	10/2	Jayanta Medhi	DWB-Gen-10-11	Do		127580	Not a registered dealer
21	3.6.11	7/3	Ashim Kr. Mallik	DWB-Gen-10-11	Do		170834	Purchased after expiry of validity
22	-do-	b/44	Jayanta Medhi	Open water beel-SCSP-10-11	Do		207612	Not a registered dealer
23	18.7.11	b/12	Ashim Kr. Mallik	DWB-SCSP-10-11	Do		258390	Purchased after expiry of validity
RKVY							00	Production NA
1	19.8.09	2/8	Ashim Kr. Mallik	Pisciculture activity-08-09-Input	Fish seed		414700	Production NA
2	23.9.09	b/8	Do	Reclamation-RT-08-09	Do		120000	Production NA
3	19.12.09	b/10	Do	Pisciculture activity-08-09-Input	Do		29600	Production NA
4	-do-	b/11	Do	Do	Do		153800	Production NA
5	-do-	b/12	Do	Do	Do		105900	Production NA
6	31.12.09	b/29	Do	Do	Do		64858	Production NA
Total							4083623	

Source: Departmental records.

Appendix-2.14

{Reference to Paragraph- 2.3.9.2 (i)}

Farm-wise detail position of expenditure on Government Fish Farm during 2006-12

(₹ in lakh)

Directorate/ District	Number of Fish Farm	Period of expenditure	Name of Fish Farm	Construction/ Development cost of New/ Existing Farms		Salary of Staff	Total expenditure	Revenue earned from Sale proceeds	Percentage of revenue earned
				Existing	New				
Existing Farms									
Directorate	1	01.05.2010 to 14.02.2011	Bharat Ratna GNB Sarabar	36.90	-	NIL	36.90	2.55	6.91
Karbi Anglong	12	04/2006 to 3/2012	Ranaima Fish Farm (Deptt)& Ranaima Beel Fishery(Lease)	25.99	-	96.38	293.55	6.57	2.24
			Diphu Fish Farm(Lease)	33.72	-				
			Safapani Fish Farm (Lease)	6.52	-				
			Bokajan Fish Farm (Lease)	7.17	-				
			Silonijan Fish Farm	33.69	-				
			Nilip Fish Farm	5.67	-				
			Rongmongwe Fish Farm	6.21	-				
			Hamren Fish Farm	7.34	-				
			Ulukunchi Fish Farm	7.60	-				
			Udali Fish Farm	42.14	-				
			Cheksolangso Fish Farm	20.31	-				
Bahoni Fish Farm, Bokalia	0.81	-							
New Farms									
Karbi Anglong	3	25.05.2008 to 25.08.2009	Naharjan Fish Farm including Mini Hatcheries	-	26.74	NIL	119.39	NIL	0
			Ancient Tank for Fish Farm		30.00				
			Pisturi Phikur Fish Farm		62.65				
Jorhat	1	1984-85	Jalukoni Fish Seed Farm	-	50.84	57.16	108.00	NIL	0
TOTAL	17			234.07	170.23	153.54	557.84	9.12	

Source: Departmental records.

Appendix-2.15

(Reference to Paragraph - 2.3.9.8)

Position of fund received and utilisation under RKVY during 2008-12

(₹ in lakh)

Year	Total Provision			Total Amount received (project share)			Amount utilised			Balance with the Directorate.		
	Govt Share	Beneficiary share	Total	Civil works	Inputs	Total	Civil	Inputs	Total	Civil	Inputs	Total
2008-09	2000	1011.88	3011.88	933.63	733.25	1666.88	920.86	625.91	1546.76	12.77	107.34	120.11
2009-10	1000	573.90	1573.90	480.75	258.15	738.90	480.18	246.51	726.69	0.57	11.64	12.21
2010-11	1400	762.28	2162.28	821.16	428.85	1250.01	679.65	122.23	801.88	141.51	306.62	448.13
2011-12	1200	820.756	2020.76	600.00	00.00	600.00	598.96	00.00	598.96	1.04	00.00	1.04
Total	5600	3168.82	8768.82	2835.54	1420.25	4255.79	2679.65	994.65	3674.29	155.89	425.6	581.49

Source: Departmental records.

Appendix-2.16
(Reference to Paragraph - 2.3.9.8)
Unspent balance under RKVY

(₹ in lakh)

District	Fund received	Fund utilized	Closing balance
Director	5000.00	3375.00	1625.00
Sub-total	5000.00	3375.00	1625.00
Kamrup	228.66	189.71	38.95
Nagaon	165.54	118.97	46.57
Karimganj	122.71	117.80	04.91
Sivasagar	142.35	133.63	8.70
N. Lakhimpur	172.30	160.23	12.07
Goalpara	127.14	123.20	3.94
Hailakandi	77.95	67.79	10.16
Cachar	105.88	84.16	21.72
Sub-total	1142.53	995.49	147.02
Grand total	6142.53	4370.49	1772.02

Source: Departmental records.

Appendix-2.17
(Reference to Paragraph - 2.3.13)
Staff position of the Department

Category of post	Sanctioned Strength	Men in position	Vacancy
Director of Instruction, RFTI	1	0	1
Joint Director/ Deputy Director	11	6	5
Finance & Accounts Officer	1	0	1
Executive Engineer	1	0	1
Assistant Executive Engineer/Assistant Engineer/Junior Engineer	29	26	3
District Fishery Development Officer/Adl. District Fishery Development Officer/ Sub Divisional Fishery Development Officer	68	30	38
Superintendent of Fishery	2	0	2
Fishery Extension Officer / Assistant Fishery Officer	220	160	60
Fishery Demonstrator	286	261	25
Research Officer/Research Assistant	4	2	2
Fishery Information Officer/Special Officer Planning/Statistical Officer	3	0	3
Lecture/Junior Instructor	7	1	6
Marketing Officer	1	1	0
Register/Office Superintendent/Assistant	260	219	41
Assistant Audit Officer/Inspecting Auditor	3	2	1
Group D	361	288	73
Photographer/Mandal/Mechanic/Tracer/Cinema Operator	90	49	41
Total	1,348	1,045	303

Source: Departmental records.

Appendix-2.18
{Reference to Paragraph - 2.3.14(vii)}
Outstanding Inspection Report and paragraphs

Year	No. of outstanding IRs	No. of outstanding paragraphs		Total
		Part II A	Part II B	
1995-96	2	0	4	4
1996-97	1	0	1	1
1998-99	1	0	2	2
1999-00	1	0	2	2
1901-02	1	0	2	2
2002-03	1	0	1	1
2003-04	1	0	1	1
2005-06	2	0	5	5
2006-07	12	2	31	33
2007-08	3	1	8	9
2008-09	1	0	4	4
2009-10	10	1	51	52
2010-11	1	0	12	12
2011-12	11	0	158	158
Total	48	4	282	286

Source: Monthly Progress Reports.

Appendix 2.19

{Reference to Paragraph - 2.3.14 (viii)(b)}

**Sale proceeds collected and deposited into treasury under the “Head of A/c 0405”
by the Fishery Officer, J.B. Garh Fish farm, Roha, Nagaon during 2003-12**

(In ₹)

Year	Sales proceeds collected through sale of			Total collection	Total deposit	Sales proceeds not deposited
	Fish	Fish seeds	Other items			
1	2	3	4	5	6	7
2003-04	1,43,960	2,72,575	39,075	4,55,610	3,28,067	1,27,543
2004-05	84,922	2,10,375	32,746	3,28,043	2,22,935	1,05,108
2005-06	2,25,307	2,44,190	51,660	5,21,157	NIL	5,21,157
2006-07	2,10,760	2,54,630	39,192	5,04,582	NIL	5,04,582
2007-08	1,52,171	4,53,375	43,469	6,49,015	1,21,586	5,27,429
2008-09	1,10,098	3,69,800	41,507	5,21,405	2,29,169	2,92,236
2009-10	1,68,438	3,37,240	43,779	5,49,457	NIL	5,49,457
2010-11	88,641	4,68,520	38,566	5,95,727	NIL	5,95,727
2011-12	2,15,353	4,32,353	50,151	6,97,857	1,09,314	5,88,543
Total	13,99,650	30,43,058	3,80,145	48,22,853	10,11,071	38,11,782

Source: Departmental records.

Appendix-2.20

(Reference to paragraph- 2.4.1)

Statement showing expenditure of ₹57.30 lakh towards de-watering of canal before completion of closing bund and construction of diversion canal

Name of the work	Date of completion of closing bund		Date of completion of diversion canal		Pump No.	Date of utilisation of pump		Hours	HP Power
	Date	MB Ref/Page No.	Date	SMB Ref/Page No.		From	To		
Medhipara FIS (A)	28.02.10	617, P/11	25.02.10	223, P/48	Z170F	12.01.10	28.02.10	376.50	10
					50041987	14.01.10	28.02.10	373.50	10
					91888	16.01.10	26.02.10	275.00	10
					1851054	16.01.10	25.02.10	288.50	5
					50041897	15.01.10	26.02.10	289.00	5
					1850504	16.01.10	28.02.10	255.50	5
					Total :		1858.00	45	
			Total hours (A)			1858 X 45	83610.00		
Baruapathar FIS (B)	19.02.10	615, P/6	23.02.10	226, P/29	Z/C55041436	12.01.10	23.02.10	193.00	10
					Z/C5504160	20.01.10	22.02.10	217.00	10
					Z/C55361489	16.01.10	21.02.10	238.50	10
					EDS38159	17.01.10	23.02.10	236.00	5
					9910119	15.01.10	23.02.10	189.00	5
					8337862	16.01.10	22.02.10	192.00	5
					Total :		1265.50	45	
			Total hours (B)			1265.50 X 45	56947.50		
Nampathar FIS (C)	17.02.10	618, P/3	22.02.10	225, P/38	G10097CM3	25.01.10	22.02.10	230.50	10
					MII/0912114	25.01.10	22.02.10	237.00	10
					9810120	28.01.10	22.02.10	225.00	10
					EDS46311	27.01.10	22.02.10	235.00	5
					EDS47522	25.01.10	22.02.10	192.40	5
					Z/C4509160	24.01.10	22.02.10	201.00	5
					Total :		1320.90	45	
			Total hours (C)			1320.90 X 45	59440.50		
Grand Total : (A) + (B) + (C)			(83610 + 56947.50 + 59440.50) = 199998.00 hour						
Total expenditure incurred :			199998.00 hrs @ ₹28.65 per/hr. = ₹57,29,943.00						

Source: Departmental records.

Appendix-2.21

(Reference to Paragraph-2.4.2)

Name of work: Improvement of DDS Road under ACA for the year 2007-08 (Chainage from 23,145 m to 26,075 m)

(Breath-3.75 m)

Sl. No	Name of contractor	Chainages	Scarifying		Making up loss of materials		WBM		Primer coat		Tack coat		Premix Carpeting		Seal Coat	
			Chainage	Qty. (sqm)	Chainage	Qty. (sqm)	Chainage	Qty. (cum)	Chainage	Qty. (sqm)	Chainage	Qty. (sqm)	Chainage	Qty. (sqm)	Chainage	Qty. (sqm)
1	Longkiram Kramsa	23145-23400	23150-23300 (150m x 3.75)	562.50	23145-23400 (255m x 3.75)	956.25	23150-23300 (150m x 0.281)	42.15	23145-23400 (255m x 3.75)	956.25	23145-23400 (255m x 3.75)	956.25	23145-23400 (255m x 3.75)	956.25	23145-23400 (255m x 3.75)	956.25
Date of mst.		14.01.08 21.02.08	16.01.08 P/2	1120	19.01.08 P/3	1120	24.01.08 P/7	1120	03.02.08 P/8	1120	06.02.08 P/9	1120	13.02.08 P/10-11	1120	20.02.08 P/12	1120
2	Long Ch. Terong	23400-24500	23250-23400 24000-24300	1687.50	23400-24500	4125.00	23280-24360	126.45	23400-23700 24000-24250	2062.50	23400-24500	4125.00	23400-24500	4125.00	23400-24500 (1100m x 3.75)	4125.00
Date of measurement.		09.01.08 03.04.08	08.03.08 P/29	1120	12.03.08 P/30	1120	18.03.08 P/34	1120	19.03.08 P/36	1120	21.03.08 P/37	1120	28.03.08 P/39	1120	03.04.08 P/40	1120
3.	Ahnkar Bey	24500-25600	24550-24910	1350.00	24500-25600	4087.50	24550-24910	101.16		3187.50	24500-25600	4125.00	24500-25600	4125.00	24500-25600	4125.00
Date of mst.		09.01.08 01.04.08	03.03.08 P/2	1119	08.03.08 P/3	1119	12.03.08 P/7	1119	25.03.08 P/8	1119	08.01.08 P/9	1119	27.03.08 P/11	1119	01.04.08 P/12	1119
4	Semson Sing Ingti	25600-26075	25500-25780 (280m x 3.75)	1050.00	25600-26075 (475m x 3.75)	1781.25	25500-25780 (280m x 0.281)	78.68	25600-26075 (475m x 3.75)	1781.25	25600-26075 (475m x 3.75)	1781.25	25600-26075 (475m x 3.75)	1781.25	25600-26075 (475m x 3.75)	1781.25
Date of mst.		14.01.08 01.05.08	02.04.08 P/17	1119	06.04.08 P/18	1119	10.04.08 P/22	1119	13.04.08 P/23	1119	18.04.08 P/25	1119	26.04.08 P/26	1119	01.05.08 P/28	1119
Total :				4650.00		10950.00		348.44		7987.50		10987.50		10987.50		10987.50
Rate (₹)				7.70		26.70		1581.21		38.80		7.00		97.04		41.61
Amount (₹)				35805		292365		550957		309915		76913		1066227		457190
Total expenditure		27,89,372.00														

Appendix-2.22

(Reference to paragraph- 2.5.1)

Statement showing extra expenditure due to inclusion of 10 per cent overhead charges

(In ₹)

Name of work		Medhipara FIS (I)	Baruapara FIS (II)	Nampathar FIS (III)	Total qty. executed	Rate allowed in (I) to (III) FIS	Rate allowed in Dhankunda FIS (IV)	Difference in rates	Extra expenditure
Sl. No.	Item of works	Quantity of work done							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Earth work in excavation of foundation of head work in all soils including slushy mud, silt, sandy clay filling up sides of tranches and removal of spoils, etc. filling empty cement bags, etc. for all lead and lift, complete as directed (per cum.)	11796.62 8131.435	14160.16	19860.25 28532.82	82481.29	263.78	239.63	24.15	1991923
2.	Earth work in filling in all soils in Guide bund, Afflux Bund etc. by carriage for a minimum distance of 1 Km including paying compensation of earth obtained from private land, etc. will all lift, complete as directed (Payment will be made after deduction of 12.5% shrinkage) (per cum)	5619.475 3704.240	3227.675 7213.50	14707.70 20.80 1225.12 13015.00	48733.51	260.55	244.65	15.90	774863
3.	Earth work in excavation of deposited silt, sand and river debris from the seat of in Guide Bund, Afflux Bund, etc. including clearing jungle, trees upto 15cm dia. And uprooting roots and stumps, etc. from the seat of guide bund and Afflux bund etc, including carriage of excavated earth at a distance not less than 80M from the axis of the guide bund, afflux bund etc. (per cum.)	3932.20	1327.50 4720.05	148.78 6620.00 130.86	16879.39	99.33	90.22	9.11	153771
4.	Collection and supply of one man size (25cm to 30cm) blasted boulder from quarry site free from dust, dirt and any other foreign materials, screening, stacking in measurable stack at quarry site, incl. Carriage of boulder to the working site, loading, unloading, paying F/R (per cum.)	821.40 501.44 2095.24	1892.58 625.23	2224.75	8160.64	1576.42	1526.66	49.76	406073

(Appendix-2.22 continued....)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
5.	CC work in prop 1:4:8 in foundation abutment pier/wing wall with broken stone size 13mm to 38mm incl. Curing with necessary timber shuttering where necessary as directed (per cum.)	321.354	359.66	455.725	1136.74	4928.30	4575.14	353.16	401451
6.	CC work in prop 1:3:6 in foundation abutment pier/wing wall with broken stone size 13mm to 38mm incl. Curing with necessary timber shuttering where necessary as directed (per cum.)	2557.605	3063.895	14.04 4543.86 177.82	10357.22	5350.78	4929.65	421.13	4361736
7.	RCC work in slab, abutment, cap and above abutment column, deck slab, pier cap, pedestal, dirt wall and approach slab in prop 1:2:4 with broken stone size 6mm to 20mm reinforces with proper reinforcements as per design and drawing including curring with necessary timber shuttering (per cum.)	1440.111	1494.07	2961.795	5895.98	6124.13	5672.45	451.68	2663096
8.	CC work in slab, abutment, cap and above abutment column, deck slab, pier cap, pedestal, dirt wall and approach slab in prop 1:1.5:3 with broken stone size 6mm to 20mm including curing with necessary timber shuttering (per cum.)	205.14	263.56	336.30	805.00	6249.28	5775.58	473.70	381329
9.	Collection and supply of sand gravel (40% sand and 60% gravel) at quarry site free from dust, dirt and any other foreign materials, screening, stacking in measurable stack at quarry site including carriage of materials to the working site, loading, unloading, paying F/R (per cum.)	249.93 481.41	674.97 284.78	1268.08 663.68	3622.85	1227.15	1148.58	78.57	284647
10.	Centering and shuttering by ply wood including propping etc. where necessary in slab, abutment, cap and above abutment column, deck slab, pier cap, pedestal dirt wall and counter fort wall etc. of head work component and removal of forms after completion of CC and RCC work (per sqm.)	3200.79	3743.20	4482.04	11426.03	443.10	238.39	204.71	2339023

(Appendix-2.22 continued....)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
11.	Supply fitting, fixing and laying MS/TS reinforcement rod in position in RCC work, including cutting, bending, cranking and tying with 2ply 0.90mm annealed wire etc. (per Qtl.)	1451.81	1695.38	2088.39	5235.58	6919.01	6294.38	624.63	3270300
12.	Refilling the sides of structure after completion with soil mixed with sand and small sized boulders carried by truck from the deposited spoils within a radius of 1Km as there is no free space nearby including dressing, ramming etc. (per cum.)		4770.00	9796.00	14566.00	271.95	249.45	22.50	327735
13.	Cost of dewatering from the work site by running required nos. of pumps including the cost of POL, hire charge labour charges etc. and handling, carrying earth for a depth of maximum 3.20m (per Hour/HP)	207342.50	129705.00	229480.50	566528.00	28.65	26.10	2.55	1444646
14.	Providing weep holes with 50mm dia GI pipes (TATA make) of required length and depth and fitted with vertical non-return valve (50mm) inside of brass made incl. Cost of making filter of size 0.60 x 0.60 x 0.60m filled with graded filter media at back side and covering the back side with MS wire netting in the abutment, face wall of head work incl. Shuttering for providing space at the time of casting CC incl. Supply fitting bend, nipple, etc. (per No.)	114	114	58 40	326.00	2826.83	2593.92	232.91	75929
15.	Labour charge for spreading of hard river gravel or broken stone of size 13mm to 38mm to the required thickness incl. Dressing and ramming the seat before laying the materials as directed with a lead upto 30M and lift upto 1.5M (Per cum.)	--	--	444.30	444.30	295.88	269.11	26.77	11894
TOTAL									18888416

Source: Departmental records.

Appendix-2.23

(Reference to paragraph- 2.6.2)

Statement showing short-deduction of VAT/Non-deduction of CESS from the contractors' bills

		Quantity of work done				Item rate inclusive of 5% VAT (₹)	Amount (₹)
		Medhipara FIS	Baruapara FIS	Nampathar FIS	Total (₹)		
	Name of contractor	M/S. Sunrise enterprise	Sri Chandan Dekka	M/s. Hi-tech construction and supply			
	Up to date payment made (₹)	8,08,19,727	7,02,37,295	11,74,05,250	26,84,62,272		
	Last payment voucher no. and date	3, 29.10.2011	268, 30.03.2011	266, 30.03.2011			
Sl. No	Item of work done						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Earth work in excavation of foundation of head work in all soils including slushy mud, silt, sandy clay filling up sides of trenches and removal of spoils, etc. filling empty cement bags etc. for all lead and lift, complete as directed (per cum).	11796.62 8131.435	14160.16	19860.25 28532.82	82481.29	263.78	21756913
2.	Earth work in filling in all soils in Guide bund, Afflux Bund etc. by carriage for a minimum distance of 1 Km including paying compensation of earth obtained from private land etc. will all lift, complete as directed (Payment will be made after deduction of 12.5% shrinkage) (per cum).	5619.475 3704.240	3227.675 7213.50	14707.70 20.80 1225.12 13015.00	48733.51	260.55	12697516
3.	Earth work in excavation of deposited silt, sand and river debris from the seat of in Guide Bund, Afflux Bund etc., including clearing jungle, trees upto 15 cm dia. And uprooting roots and stumps etc., from the seat of guide bund and Afflux bund etc., including carriage of excavated earth at a distance not less than 80 M from the axis of the guide bund, afflux bund etc. (per cum).	3932.20	1327.50 4720.05	148.78 6620.00 130.86	16879.39	99.33	1676630
4.	Carriage of excavated spoils, slush of head work beyond initial lead of 120m incl. Loading and unloading in a distance of 2 km as directed. (per cum.)	9437.30	13216.147	18536.24	41189.69	176.93	7287691
5.	Supply and lying of cement bags with sand/earth including stitching the mouth, laying, fixing in position as directed (per no.)	3537	11970	3516 7473	26496.00	18.84	499185

(Appendix-2.23 continued....)

1	2	3	4	5	6	7	8
6.	Collection of sand at quarry site from dust, dirt, and any other foreign materials, screening, stacking in measurable stack at quarry site, incl. Carriage of materials to the working site, loading, unloading paying F/R (per cum.)	--	--	--	--	770.30	--
7.	Collection and supply of one man size (25 cm to 30 cm) blasted boulder from quarry site free from dust, dirt and any other foreign materials, screening, stacking in measurable stack at quarry site, incl. Carriage of boulder to the working site, loading, unloading, paying F/R (per cum.)	821.40 501.44 2095.24	1892.58 625.23	2224.75	8160.64	1576.42	12864596
8.	Collection and supply of crusher broken chips of size 6 mm to 20 mm from blasted boulder from Govt. approved quarry site free from dust, dirt and any other foreign materials, screening, stacking in measurable stack at quarry site, incl. Carriage of boulder to the chusher machine area then to the working site, loading, unloading, paying F/R (per cum.)	--	--	--	--	2158.27	--
9.	Collection and supply of crusher broken chips of size 13 mm to 38 mm from blasted boulder from Govt. approved quarry site free from dust, dirt and any other foreign materials, screening, stacking in measurable stack at quarry site, incl. Carriage of boulder to the chusher machine area then to the working site, loading, unloading, paying F/R (per cum.)	191.91 100.95 475.46	224.00 125.225	209.87	1327.42	2091.08	2775731
10.	CC work in prop 1:4:8 in foundation abutment pier/wing wall with broken stone size 13 mm to 38 mm incl. Curing with necessary timber shuttering where necessary as directed (per cum.)	321.354	359.66	455.725	1136.74	4928.30	5602191
11.	CC work in prop 1:3:6 in foundation abutment pier/wing wall with broken stone size 13 mm to 38 mm including curing with necessary timber shuttering where necessary as directed (per cum.)	2557.605	3063.895	14.04 4543.86 177.82	10357.22	5350.78	55419206
12.	RCC work in slab, abutment, cap and above abutment column, deck slab, pier cap, pedestal, dirt wall and approach slab in prop 1:2:4 with broken stone size 6 mm to 20 mm reinforces with proper reinforcements as per design and drawing including curring with necessary timber shuttering (per cum.)	1440.111	1494.07	2961.795	5895.98	6124.13	36107724

(Appendix-2.23 continued...)

1	2	3	4	5	6	7	8
13.	CC work in slab, abutment, cap and above abutment column, deck slab, pier cap, pedestal, dirt wall and approach slab in prop 1:1.5:3 with broken stone size 6 mm to 20 mm including curing with necessary timber shuttering (per cum.)	205.14	263.56	336.30	805.00	6249.28	5030670
14.	Collection and supply of sand gravel (40% sand and 60% gravel) at quarry site free from dust, dirt and any other foreign materials, screening, stacking in measurable stack at quarry site including carriage of materials to the working site, loading, unloading, paying F/R (per cum.)	249.93 481.41	674.97 284.78	1268.08 663.68	3622.85	1227.15	4445780
15.	Centering and shuttering by ply wood including propping etc. where necessary in slab, abutment, cap and above abutment column, deck slab, pier cap, pedestal dirt wall and counter fort wall etc. of head work component and removal of forms after completion of CC and RCC work (per sqm.)	3200.79	3743.20	4482.04	11426.03	443.10	5062874
16.	Supply fitting, fixing and laying MS/TS reinforcement rod in position in RCC work, including cutting, bending, cranking and tying with 2-ply 0.90 mm annealed wire etc. (per Qtl.)	1451.81	1695.38	2088.39	5235.58	6919.01	36225030
17.	Refilling the sides of structure after completion with soil mixed with sand and small sized boulders carried by truck from the deposited spoils within a radius of 1Km as there is no free space nearby including dressing, ramming etc. (per cum.)		4770.00	9796.00	14566.00	271.95	3961224
18.	Cost of dewatering from the work site by running required nos. of pumps including the cost of POL, hire charge labour charges etc. and handling, carrying earth for a depth of maximum 3.20 m (per Hour/HP)	207342.50	129705.00	229480.50	566528.00	28.65	16231027
19.	Providing weep holes with 50mm dia GI pipes (TATA make) of required length and depth and fitted with vertical non-return valve (50mm) inside of brass made incl. Cost of making filter of size 0.60 x 0.60 x 0.60 m filled with graded filter media at back side and covering the back side with MS wire netting in the abutment, face wall of head work incl. Shuttering for providing space at the time of casting CC incl. Supply fitting bend, nipple, etc. (per No.)	114	114	58 40	326.00	2826.83	921547

(Appendix-2.23 continued....)

1	2	3	4	5	6	7	8
20.	Labour for making level the ground surface for lay out of structure for fixing the required axis line by cutting the high land and filling and leveling the low land where necessary etc. (per sqm.)	10500.00	10500.00	13216.00	34216.00	30.94	1058643
21.	Const. of 1.00 M square boulder sausage incl. Supplying of materials with 25 cm to 30 cm size blasted boulder collecting from nearest quarry encaged in 15 cm mesh of 8G hexagonal wire netting and filling the voids between the boulders with gravel not exceeding 18 cm in size, tied with 8G galvanized tying wire at 13 cm apart, laid in position, etc. paying necessary F/R incl. Providing 1 no. of jati bamboo, etc. driven at least 0.60 m below ground and tying with sausage etc. (per RM)	280.00 700.00	167.00	--	1147.00	2698.42	3095087
22.	Const. of rectangular boulder apron of size 1.50 M x 0.50 M incl. Supplying of materials with 25 cm to 30 cm size blasted boulder collecting from nearest quarry encaged in 15cm mesh of 8G hexagonal wire netting and filling the voids between the boulders with gravel not exceeding 18 cm in size, tied with 8G galvanized tying wire at 13cm apart, laid in position incl. Local carriage of materials, paying F/R incl. Tying with boulder sausages etc. (per RM)	140.00 700.00	167.00	--	1007.00	2109.62	2124387
23.	Mixing of cement, sand and aggregate by concrete mixture machine incl. Manually loading and unloading the materials in the mixture machine etc. (per cum.)	--	--	--	--	177.11	--
24.	Const. of whole bamboo single pallasiding with matured bhaluka bamboo post 7.50cm to 10.0cm dia, 5cm apart 1.50M to 1.80M above ground and 1.00M to 1.20M below ground with jati bamboo struts placed in 1.20M to 1.50M apart, tied with 16G to 18G complete with 3 rows of horizontal half jati bamboo kamies (per RM)	359.85	442.20	280.00 415.00	1497.05	542.46	812090
25.	Labour charge for pitching with one man size boulder incl. Dressing and ramming the seat to proper size and slope, pitching etc. with local carriage of boulder from a distance of 60M with lift upto 3M (per cum.)	--	--	--	--	298.45	--
26.	Labour charge for spreading of hard river gravel or broken stone of size 13mm to 38mm to the required thickness incl. Dressing and ramming the seat before laying the materials as directed with a lead upto 30M and lift upto 1.5M (Per cum).	--	--	444.30	444.30	295.88	131459

(Appendix-2.23 continued...)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27.	CC work in slab, abutment, cap and above abutment column, deck slab, pier cap, pedestal, dirt wall and approach slab in prop 1: 2: 4 with broken stone size 6mm to 20mm reinforces with proper reinforcements as per design and drawing incl. Curing with timber shuttering (Per cum.)	--	--	--	--	5398.00	--
28.	Centering and shuttering including propping etc. where necessary and removal of forms after completion of CC and RCC works (per sq m.)	--	--	245.82	245.82	262.12	64434
29.	Dismantling the existing culvert incl. Clearing wall and removing the dismantled materials to a safe place and stacking the serviceable materials at a suitable place as directed (per cum.)	--	--	--	--	571.50	--
30.	Dismantling CC abutment wall and wing wall of upper portion of ground level including removing the materials from site of works (per Cum.)	--	--	--	--	462.28	--
31.	Providing and laying 75 mm thick soling with 13mm to 38 mm size broken stone aggregate below the CC canal bed incl. Filling the interstices with river sand, ramming etc. (per sqm.)	--	--	103.06	103.06	309.00	31846
32.	Const. of temporary shed with 0.80M high earth filling and floor, etc. (per sqm.)	154.00	154	154.00	462.00	2255.09	1041852
33.	Earth work in excavation and removal of swelled up earth mixed with silt of slurry due to sand etc	1483.32 157.50 787.50	1744.995 300.60	3600.00	8073.32	502.38	4055875
34.	Rolling, cutting and removal of bamboo clumps incl. Uprooting of stems etc.	--	679.10	2049.00	2728.10	113.50	309639
35.	Labour for const. curtain wall by sheet "Z" type sheet pile with manually, etc.	1101.52	653.24	1452.744	3207.50	793.44	2544962
36.	Earth work in back filling of structure by earth obtained from borrow pit, filling in 15cm.	--	4764.40	9781.355	14545.76	125.08	1819383
37.	Const. of GSB	750.00	1500.00	--	2250.00	731.33	1645493

(Appendix-2.23 continued....)

1	2		3	4	5	6	7	8
38.	Const. of WBM		--	750.00	--	750.00	1193.11	894833
39.	Earth work in excavation of Diversion/Feeder channel to the designed section etc.		--	28011.50	--	28011.50	109.58	3069500
Total :								251265018
I.	VAT	(A)	5% VAT to be deducted on ₹251265018.00		₹12563251.00			
		(B)	Actual deduction made @ 4% on ₹251265018.00		₹10050601.00			
			Short-deduction of VAT (A)-(B)		₹2512650.00			
II.	CESS		Total CESS included @ 1% on ₹251265018.00		₹2512650.18			
			Less : Deduction made		<i>Nil</i>			
			Non-deduction of CESS		₹2512650.18			

Source: Departmental records.

Appendix – 3.1

(Reference to paragraph 3.1)

Department-wise details of budget provision and expenditure during 2011-12 in respect of General Sector

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure			
			Charged		Voted		Charged		Voted	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1.	Administrative Reforms and Training	22- Administrative Training	0	0	6.77	0	0	0	8.67	0
2.	Border Areas	50- Other Special Areas Programme	0	0	113.40	0	0	0	30.15	0
3.	Election	4-Election	0	0	101.98	0	0	0	82.38	0
4.	General Administration	12-District Administration	0.31	0	126.63	0	2.89	0	105.71	0
		25-Miscellaneous General Services	0.50	0	361.70	0	0	0	258.90	0
		47-Trade Adviser	0	0	0.96	0	0	0	1.01	0
5.	Home	14-Police	2.00	0	2446.19	48.04	0.19	0	1798.62	5.70
		15-Jails	0.11	0	57.69	0	0.05	0	48.36	0
		18-Fire Services	0.01	0	105.61	0	0	0	85.27	0
		19-Vigilance Comm. & others	0	0	47.26	0	0	0	39.75	0
		20-Civil Defense and Home Guards	0	0	148.80	0	0	0	131.55	0
6.	Judicial	3- Administration of Justice	39.50	0	166.60	0	30.95	0	98.49	0
7.	Legislative	1-State Legislature	0.62	0	54.88	44.26	0.39	0	42.79	26.79
		1-Head of State	4.95	0	0	0	4.13	0	0	0
		2-Council of Ministers	0	0	10.78	0	0	0	6.88	0
8.	Printing and Stationery	16- Stationery and Printing	0	0	28.32	0	0	0	24.30	0
9.	Revenue and Disaster Management	6-Land Revenue and Land Ceiling	0.04	0	322.61	0	0	0	155.23	0
		41- Natural Calamities	0	0	288.96	0	0	0	283.62	0
		72- Relief and Rehabilitation	0	0	42.45	0	0	0	14.12	0
10.	SAD	11- Secretariat and Attached Offices	0	0	1698.38	4.50	0	0	1219.08	3.00
11.	Information and Public Relations	35- Information and Publicity	0	0	24.87	0	0	0	23.11	0
Total			48.04	0	6154.84	96.80	38.60	0	4457.99	35.49
Grand total:			Budget provision: ₹6,299.68 crore				Expenditure: ₹4,532.08 crore			

Source: Appropriation Accounts 2011-12.

Appendix – 3.2

(Reference to paragraph 3.1)

Department-wise details of budget provision and expenditure during 2011-12 in respect of other heads
(₹ in crore)

Grant No.	Budget provision				Expenditure			
	Charged		Voted		Charged		Voted	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
23-Pension and other retirement benefits	5.55	0	2410.76	0	0	0	3123.73	0
10-Public Service Commission	6.97	0	0	0	6.53	0	0	0
68-Loans to Govt. Servant	0	0	0	1.10	0	0	0	0.09
Total	12.52	0	2410.76	1.10	6.53	0	3123.73	0.09
Grand total:	Budget provision: ₹2,424.38 crore				Expenditure: ₹3,130.35 crore			

Source: Appropriation Accounts 2011-12.

Appendix – 3.3

{Reference to paragraph 3.2.9.1 (ii)}

Non-compliance of the objectives and its benefits of the SRS of ‘Dharitree’ software

Sl. No.	Objectives and benefits of Dharitree as per SRS	Audit comment
1	Land owners will get <ul style="list-style-type: none"> • Legitimate certificates with quality • No delay • All the benefits out of land holding 	Benefits may not be achieved as: <ul style="list-style-type: none"> • ‘dag’ number remained blank or entered as decimal/special character which affected the quality. • Some data like pattadars’ area was required to be entered after applied for by the land owner causing delay in data retrieval. • No scope to bifurcate the area of land holding as per land class <i>i.e.</i> the purpose for which the land was utilized.
2	The administrators will be benefitted for making a quick planning, decision by person independent retrieval of all the necessary data, MIS reports, by simple clicking a few buttons of the system from the desktop of their work. The Agricultural, Planning Departments will be benefitted in making proper plan for agriculture development by getting up-to-date crop intimation from <i>Dharitree</i> ’.	The planning may not be treated as correct due to: <ul style="list-style-type: none"> • Unique ID remains no longer a unique rendering data unreliable. • The software failed to generate essential reports like total land held by an individual throughout the state. • System failed to calculate the <i>dag</i> revenue. • System was deficient of cross referencing of data in various fields. • Land was categorised under non-crop code of residential or business class. Simultaneously, the same land was also coded under crop code showing erroneous application of code. • Some circles contained neither crop code nor non crop code.
	The Judiciary (and thereby citizens) will be benefitted in faster disposal of a land dispute cases. The registration office will be benefitted in online cross checking of data. The Financial Institutions will be benefitted in cross checking land information (provided access is given to them) of a land owner for taking a decision on issuance of loan to the land holders and vice-versa.	Cross checking of land information could be unreliable as: <ul style="list-style-type: none"> • Start year of possession of a plot/<i>dag</i>, which in case of litigation, is necessary/important input, is not provided by the software. • The software did not have provision to capture the balance area automatically after entering the area of the new sub-division created as a result of partition and the same has to be done manually. • The software failed to provide scanning facility in respect of documents such as applications, supporting documents like gift/sale deed, Will, court order etc., for future verification resulting in non-preservation of the information. • The conversion was not being generated by the system but was being done manually. • After selling part of the land holding by the owner, the system failed to reduce original land holding by the sold portion by default.