

**Appendix-1**  
**Reference Para - 1.7.4)**

**Expenditure incurred by GPs without preparing budget**

(₹ in lakh)

SI No.	Name of GP	Total receipt including opening balance	Total utilised	Balance
1	2	3	4	5
1	Karatipar	116.98	116.92	0.06
2	Dakhinpat	58.60	58.57	0.03
3	Rawanpara	96.33	96.22	0.11
4	Sri Luit	87.47	87.40	0.07
5	Chilakala	116.20	114.83	1.37
6	Garmur	91.55	91.47	0.08
7	Bongaon	45.00	44.96	0.04
8	Meselkhowa	83.09	71.17	11.92
9	Malandubi	90.71	90.60	0.11
10	Jira	123.34	110.66	12.68
11	Krishnai	86.55	76.51	10.04
12	Tukura Bormohora	66.87	65.97	0.91
13	Fofonga	56.66	49.86	6.80
14	Dirma Jakhili	215.80	193.15	23.65
15	Dhaigaon	57.24	57.13	0.11
16	Athkhelia	38.95	36.03	2.93
17	Furkating	45.99	29.92	16.08
18	Merapani	53.35	42.80	10.55
19	Alliya	29.14	25.76	3.38
20	Chataibari	59.05	46.96	12.09
21	Kismat Katani	41.34	36.86	4.48
22	Sarupani	63.16	38.50	24.66
23	Rangapani	32.93	28.70	4.23
24	Rudreswar	59.91	56.01	3.90
25	Bezera	43.99	42.44	1.55
26	Paschim Khetri Dharmapur	118.66	116.65	2.01
27	No.1 Dakhin Pokowa	31.44	31.39	0.05
28	No.3 Dakhin Pokowa	22.98	21.28	1.70
29	Belsor	27.58	27.37	0.21
30	Bornorddi	36.14	33.19	2.96
31	Chalantapara	137.35	98.89	38.46
32	Joghghopa	126.79	113.39	13.40

1	2	3	4	5
33	Boitamari	127.30	92.71	34.59
34	Dhontola	168.49	139.09	29.41
35	Chintamonigarh	19.95	19.47	0.48
36	Tamulichiga	15.91	15.80	0.11
37	Bamunpukhuri	23.33	23.11	0.22
38	Madhya Teok	25.65	25.18	0.47
39	Janjimukh	36.65	36.27	0.38
40	Paschim Teok	24.18	22.37	1.81
41	Lahing	27.70	26.98	0.72
42	Saleng	32.59	29.94	2.65
43	Madhya Nakachari	32.98	28.23	4.75
44	Kathalguri	29.22	27.10	2.12
45	No. 1 Khata	74.00	7380	0.20
46	Mondia	125.22	124.03	1.19
47	Dighirpam	93.94	62.88	31.06
48	Manikpur	60.02	50.74	9.28
49	Baghbor	144.62	110.48	34.14
50	Kadong	82.63	76.42	6.22
51	Sahabad	76.82	76.62	0.20
52	Bolda Boldi	80.89	78.34	2.55
53	Jamira	135.27	128.19	7.08
54	Chargola Ghoramari	45.93	45.86	0.07
55	Hasanpur	52.70	51.17	1.53
56	Mesley	35.90	35.68	0.22
57	Anglar Bazar	32.00	31.74	0.26
58	Lamarjuar	27.04	25.30	1.75
59	Balijan	31.91	26.81	5.10
60	Harish Nagar	135.61	134.83	0.78
61	Paschim Batahgila	156.88	149.44	7.44
<b>Total</b>			<b>3920.14</b>	

## Appendix-2

(Reference Para - 1.13)

## Name of test checked PRIs

Sl No.	Name of GP	Name of AP	Name of ZP
1	2	3	4
1	Alliya	Badarpur	Bongaigaon
2	Anglar Bazar	Bezera	Golaghat
3	Athkhelia	Bhabanipur	Hailakandi
4	Baghbor	Boitamari	Jorhat
5	Balijan	Borigog Banbhag	Kamrup
6	Bamunpukhuri	Chamaria	Karimganj
7	Belsor	East Jorhat	Morigaon
8	Bezera	Golaghat East	Nalbari
9	Boitamari	Gomeriguri	Silchar
10	Bolda Boldi	Katlicherra	
11	Bongaon	Koliapani	
12	Bornorddi	Mandia	
13	Chalantapara	Paschim Nalbari	
14	Chargola Ghoramari	Pub-Nalbari	
15	Chataibari	South Hailakandi	
16	Chilakala		
17	Chintamonigarh		
18	Daphnia		
19	Dhaigaon		
20	Dhontola		
21	Dighirpam		
22	Dirma Jakhili		
23	Fofonga		
24	Furkating		
25	Garmur		
26	Harish Nagar		
27	Hasanpur		
28	Jamira		
29	Janjimukh		
30	Jira		
31	Jogighopa		
32	Kadong		

1	2	3	4
33	Karatipara		
34	Kathalguri		
35	Kismat Katani		
36	Krishnai		
37	Lahing		
38	Lamajan		
39	Madhya Kachari		
40	Madhya Teok		
41	Malandubi		
42	Manikpur		
43	Merapani		
44	Meselkhowa		
45	Mesley		
46	Mondia		
47	No.1 Dakhin Pokowa		
48	No.3 Dakhin Pokowa		
49	No.Khata		
50	Paschim Batahgila		
51	Paschim Khetri Dharmapur		
52	Paschim Teok		
53	Rangapani		
54	Rawanapara		
55	Rudreswar		
56	Sahabad		
57	Saleng		
58	Sarupani		
59	Sri Lit		
60	Tamulichiga		
61	Tukura Bormohora		

**Appendix-3**  
**(Reference Para - 2.7.3)**

**Statement showing maintenance of multiple bank accounts under the same programme  
by different PRIs**

Name of unit	Name of Fund	Name of bank	A/C No.	From	To
Bezera AP	IAY	Pragjyotish Gaolia (P.G) Bank, Changsari	11415/34	5.5.07	31.3.09
		Bank of India( BOI), Bezera Branch	5689	28.9.06	-do-
		Indian Over Bank (IOB), Bezera	4145	3.10.08	-do-
Borigog Banbhag AP	NREGS	Union Bank Nalbari	42429	28.7.07	-do-
		Assam Gramin Vikash Bank, Ghognapar	10183	9.2.08	-do-
		Punjab National Bank, Nalbari	0149880	12.1.09.	-do-
	TFC	Central Bank of India, Ghograpar Branch.	4538	21.12.06	-do-
		Union Bank (UB), Nalbari.	2011000036	27.8.08	-do-
Kamrup ZP	Own Fund	Central Bank of India, Guwahati Branch.	1362701847	5.11.01	-do-
		United Bank of India (UBI), Guwahati.	000201031657	NA	-do-
		State Bank of India, Guwahati Branch.	0100000061790	16.7.02	-do-
		Assam Co-op Apex Bank, Guwahati	7717	24.1.02	-do-
Nalbari ZP	TFC	State Bank of India, Nalbari	11004632355	NA	31.12.08
		Union Bank Nalbari	999774	25.6.08	31.3.09
	EFC	-do-	9376	Aug/2004	-do-
		-do-	8675	17.7.06	-do-

## Appendix-4

(Reference Para - 2.7.3)

## Non-reconciliation of bank balances

(₹ in lakh)

SI No.	Name of PRIs	Name of Scheme/ Prog	As on 31 March	Balance as per Bank Pass Book	Balance as per Cash Book	Difference
1	Hailakandi ZP	TFC	2009	28.82	28.14	0.68
2	Kamrup ZP	Own fund	2009	43.82	43.04	0.78
		SGRY	2008	6.15	6.06	0.09
		DDP	2008	594.80	491.92	102.88
		TFC	2009	199.59	241.42	(-)41.83
3	Morigaon ZP	Own fund	2008	41.80	40.72	1.08
		TFC	2008	51.46	28.40	23.06
		EFC	2008	7.65	7.03	0.62
4	Bongaigaon ZP	TFC	2009	17.45	16.81	0.64
5	Cachar ZP	EFC/TFC	2009	80.52	75.76	4.96
6	Golaghat ZP	EFC/TFC	2008	141.25	98.04	43.00
		NOAP	2009	7.05	526.62	(-)519.57
7	Nalbari ZP	TFC	2008	26.22	21.01	5.21
		-do	2009	135.03	134.06	0.97
8	Baitmari AP	NREGS	2009	48.87	51.64	(-)2.77
9	Borigog Bonbhog AP	-do-	2008	220.48	168.24	52.24
10	Koliapani AP	Own fund	2009	0.23	0.26	(-)0.03
11	East Jorhat AP	-do-	2009	0.47	0.44	0.03
		IAY	2007	0.51	0.59	(-)0.08
12	Golaghat East AP	SGRY	2007	6.25	3.34	2.91
		NREGS	2009	26.68	11.21	15.47
		Own fund	2009	0.40	0.74	(-)0.34
13	South Hailakandi AP	IAY	2009	2.13	1.98	0.15
14	Bezera AP	Own fund	2009	0.53	0.61	(-)0.08
15	Mandia AP	NOAP	2009	1.79	2.11	(-)0.33

## Appendix-5

(Reference Para - 2.7.4)

## Non-accountal of receipts

(₹ in lakh)

SI No.	Name of PRIs	Name of fund	Period	Amount of receipt/ collection	Amount not Accounted for	Reason/remark
1	Nalbari ZP	Own fund	2003-04	0.10	0.10	CB of Mahakuma Parishad not accounted for (till 8/09)
		-do-	2004-05	2.12	2.12	Non-deposit of non-tax revenue
		SGRY	2006-07	0.86	0.86	Paid to Cashier of own fund but neither refunded nor adjusted (8/09)
		TFC	2008-09	6.23	0.06	neither refunded nor adjusted (8/09)
2	Cachar ZP	Own fund	2006-07	0.03	0.03	Non-deposit of non-tax revenue
		-do-	2006-07	0.58	0.58	-do-
3	Koliapani AP	Own fund	2002-03	0.15	0.15	Non-deposit of non-tax revenue
4	East Jorhat AP	-do-	2002-09	42.09	0.95	-do-
5	Mandia AP	-do-	2004-08	NA	2.69	-do-
6	Gomariguri AP	-do-	2007-09	7.63	1.98	neither refunded nor adjusted
7	Katlicherra AP	TFC	2006-08	0.15	0.15	Released to ZP but not accounted for by AP
8	Golaghat East AP	Own fund	2003-05	0.06	0.06	Non-deposit of non-tax revenue
9	Kadong GP	Own fund	2007-08	0.05	0.05	Non-deposit of non-tax revenue
<b>Total</b>				<b>65.85</b>	<b>9.78</b>	

## Appendix-6

(Reference Para - 2.10)

## Non-adjustment of Advances

(₹ in lakh)

Sl No.	Name of PRIs	Name of fund from which advances made	Period of advance	Amount of Advance	Unadjusted advance	Advance paid to/for
1	Karimganj ZP	Own fund	02-08	12.81	8.09	Salary advance
		SGRY	07-08	4.88	4.88	EOP, for carrying charges of FGs
2	Cachar ZP	-do-	03-04	1.48	1.48	7 nos of staff as salary advance.
3	Hailakandi ZP	TFC	07-08	0.47	0.47	Interest fund paid to CEO (TC Kalita) for TA adv
		NREGS & BRGF	08-09	319.00	319.00	JEs for execution of works
			08-09	441.00	441.00	JEs & APO (T) for execution of works.
		DDP	08-09	25.00	25.00	JEs for execution of works
4	Jorhat ZP	Own fund	02-03	1.34	1.34	Salary advance
		Own fund	02-03	0.50	0.50	JEs for execution of works
5	Kamrup ZP	-do-	02-03	0.08	0.08	ZP members
6	Morigaon ZP	-do-	04-08	5.85	5.85	Salary advance to staff.
		EFC	07-08	2.82	2.82	2 JEs for execution of works
8	Katlicherra AP	Own fund	02-03	0.24	0.24	AP President, vice President, members & EO
9	South Hailakandi AP	-do-	04-08	0.44	0.44	AP President, vice President & members (6)
10	Badarpur AP	-do-	02-09	0.83	0.83	TA, Medical, Pay to officials
		IWDP	08-09	4.16	4.16	JEs for execution of works
		SGRY	07-08	3.78	3.78	-do-
11	Koliapani AP	NREGS	08-09	0.81	0.81	-do-
12	East Jorhat AP	Own fund	03-06	4.78	4.78	Carrying charges of MDM
13	Mandia AP	-do-	03-07	2.01	1.27	-do-
<b>Total</b>				<b>832.28</b>	<b>826.82</b>	

## Appendix-7

(Reference Para - 3.1.1)

## Loss of revenue due to settlement of market to the bidders with less value

(₹ in lakh)

Sl No.	Name of PRI	Period	Highest bid offered	Settled/Bid value	Amount lost	No. of hat/ghats	Remarks
1	Cachar	2005-07	7.96	5.18	2.78	3	No reason recorded
2	Jorhat	2004-09	84.84	48.50	36.34	3	-do-
3	Bezera	2003-09	6.53	5.10	1.43	11	-do-
4	Golaghat East	2002-09	7.14	5.52	1.62	25	-do-
5	Katlicherra	2002-09	6.38	4.38	2.00	12	-do-
6	South Hailakandi	2004-09	17.98	10.02	7.96	22	-do-
7	Boitamari	2002-07	73.70	28.59	45.11	NA	-do-
8	Bhawanipur	2002-09	19.37	9.72	9.65	NA	-do-
<b>Total</b>			<b>223.90</b>	<b>117.01</b>	<b>106.89</b>		

## Appendix-8

(Reference Para - 3.1.2)

## Non-realization of Registration Fee &amp; Stamp Duty

(₹ in lakh)

Sl No.	Name of PRIs	Period	Settled value	Value of Registration Fee	Value of stamp duty	Total amount
1	2	3	4	6	7	8
1	Karimganj	2003-08	54.40	3.33	1.63	4.96
2	Cachar	2003-08	33.71	2.16	1.01	3.17
3	Jorhat	2004-09	94.37	6.75	2.83	9.58
4	Morigaon	2004-08	177.24	14.21	5.31	19.52
5	Bongaigaon	2007-09	74.53	5.48	2.23	7.71
6	Katlicherra	2002-09	16.42	0.60	0.49	1.09
7	Golaghat East	2003-08	13.76	0.50	0.41	0.91
8	South Hailakandi	2004-09	15.61	0.62	0.41	1.03
9	Mandia	2003-09	38.22	1.99	1.20	3.19
10	Bhawanipur	2002-09	9.72	0.45	0.29	0.74
<b>Total</b>			<b>527.98</b>	<b>36.09</b>	<b>15.81</b>	<b>51.90</b>

**Appendix-9***(Reference Para - 3.1.3)***Short realization of settlement amount (Kist money)****(₹ in lakh)**

Sl No.	Name of PRIs	Period	Settlement amount	Amount realized	Short realized amount	No of hat/ghat
1	Kamrup	2008-09	2.54	1.58	0.96	2
2	Jorhat	2004-09	99.34	96.13	3.21	7
3	Bongaigaon	2007-09	79.87	45.72	34.15	
4	Karimganj	2003-08	55.13	44.53	10.60	44
5	Cachar	2003-08	23.12	16.50	6.62	15
6	Golaghat	2002-09	17.78	14.63	3.15	31
7	South Hailakandi	2002-09	19.09	9.38	9.71	11
8	Bezera	2002-08	8.49	6.06	2.43	15
9	Badarpur	2002-09	11.22	4.08	7.14	
10	Boitamari	2002-09	124.27	82.87	41.40	9
11	Koliapani	2002-09	23.89	12.11	11.78	7
12	East Jorhat	2002-09	26.92	26.30	0.62	7
13	Bhawanipur	2002-09	7.38	5.80	1.58	4
<b>Total</b>			<b>499.04</b>	<b>365.69</b>	<b>133.35</b>	

## Appendix-10

(Reference Para - 3.1.4)

## Non- Distribution of Sale proceeds of Hat/Ghats among ZPs, APs and GPs.

(₹ in lakh)

Sl No.	Name of ZPs	Period	Total collection	Due Share of ZP (20 per cent)	Amount released to APs & GPs	Amount retained by ZPs	Amount retained in excess of due share
1	Karimganj	2007-08	12.23	2.44	1.07	11.16	8.72
2	Cachar	2003-08	10.93	2.18	0.63	10.30	8.12
3	Nalbari	2004-09	24.49	4.89	0.50	23.99	19.10
4	Kamrup	2005-09	42.54	8.50	Nil	42.54	34.04
5	Bongaigaon	2007-09	79.87	15.97	Nil	79.87	63.90
<b>Total (A)</b>							<b>133.88</b>
Sl No.	Name of APs	Period	Total collection	Due Share of APs (40 per cent)	Amount released to ZP & GPs	Amount retained by APs	Amount retained in excess of due share
6	Bezera	2002-09	13.04	5.21	7.14	5.90	0.69
7	Golaghat East	2002-09	14.43	5.77	4.84	9.59	3.82
8	Katlicherra	2002-09	16.12	6.44	3.83	12.29	5.85
9	South Hailakandi	2002-09	9.38	3.75	0.05	9.33	5.58
10	Badarpur	2002-09	4.08	1.63	Nil	4.08	2.45
11	Boitamari	2002-09	66.86	26.75	Nil	66.86	40.11
12	East Jorhat	2002-09	26.92	10.77	Nil	26.92	16.15
13	Mandia	2003-09	40.65	16.26	Nil	40.65	24.39
14	Bhawanipur	2002-09	10.10	4.04	Nil	10.10	6.06
<b>Total (B)</b>							<b>105.10</b>
<b>Grand Total (A+B)</b>							<b>238.98</b>

**Appendix 11**  
**(Reference Para - 3.2)**

**Statement showing expenditure on ineligible items out of EFC & TFC grants**

(₹ in lakh)

Sl. No.	Name of the PRI	Period	Amount			Purpose of expenditure
			EFC	TFC	Total	
1	Hailakandi ZP	2005-09	49.54	34.47	84.01	Construction of ZP building, purchase of furniture and fixtures, stationeries, electrical fittings <i>etc.</i> , and Procurement of air conditioners
2	Golaghat ZP	2005-07	8.84	-	8.84	Payment of T.A. Bill of CEO, printing, Constn. of road, repair of block office building <i>etc.</i>
3	Cachar ZP	2005-08	20.76	37.99	58.75	Office expenses towards purchase of furniture and stationeries and includes purchase of sewing machines, hand cart <i>etc.</i> , (₹10.79 lakh) for Individual Beneficiary Scheme not permissible under TFC grants
4	Karimganj ZP	2005-08	27.97	9.72	37.69	Development of market, Constn. of PRI information centre, Water purification system for ZP, office furniture, stationeries <i>etc.</i>
5	Nalbari ZP	2005-07	9.40	6.18	15.58	Office Stationery, donation to Assam Sahitya Sabha <i>etc.</i> , including re-payment of ₹6.18 lakh against loans taken for purchase of vehicles for ZP President under TFC grants.
6	Morigaon ZP	2005-07	25.88	-	25.88	Furniture & fixtures, office stationery, and Constn. of computer room.
7	Bongaigaon ZP	2005-08	1.90	-	1.90	Photocopier machine, laser printer, furniture
8	Kamrup ZP	2008-09	-	6.24	6.24	Water filter, POL, Air conditioner <i>etc.</i>
9	South Hailakandi AP	2007-09	-	0.23	0.23	For stationery
10	Chamaria AP	2008-09	-	2.74	2.74	For cycle stand renovation
11	Bhawanipur AP	2007-08	-	3.78	3.78	Repair of office building, furniture and fixtures and electrical appliances.
12	Golaghat East AP	2007-08	-	11.45	11.45	For office expenses.
<b>Total</b>			<b>144.29</b>	<b>112.80</b>	<b>257.09</b>	

**Appendix – 12 (A)**  
**(Reference Para - 3.4.1)**

**Statement showing district wise utilization of fund under NREGS during 2006-07 to 2008-09**

(₹ in lakh)

Sl. No.	Name of district (Excluding six schedule areas)	2006-07			2007-08			2008-09		
		Total fund available	Expenditure	Closing balance	Total fund available	Expenditure	Closing balance	Total fund available	Expenditure	Closing balance
1	Bongaigaon	7647.49	7235.19	412.30	8405.99	7609.82	796.17	7638.47	5932.87	1705.60
2	Dhemaji	10871.23	7800.75	3070.48	7210.70	5116.64	2094.06	7114.88	4766.97	2347.91
3	Goalpara	6255.50	3879.68	2375.82	4195.25	2698.42	1496.83	3414.59	2959.34	455.25
4	Lakhimpur	10982.70	7988.34	2994.36	4022.80	3898.67	124.13	2103.37	1797.80	305.57
<b>Total for 2006-07</b>		<b>35756.92</b>	<b>26903.96</b>	<b>8852.96</b>						
5	Barpeta				7136.29	5049.44	2086.85	4849.71	2408.13	2441.58
6	Cachar				6438.92	331.79	6107.13	4558.53	3247.87	1310.66
7	Darrang				7239.46	3329.80	3909.66	4471.07	2868.79	1602.28
8	Hailakandi				3019.38	330.91	2688.47	5400.82	2643.19	2757.63
9	Morigaon				3777.37	2824.55	952.82	5246.64	2894.86	2351.78
10	Nalbari				5638.32	887.32	4751.00	4858.74	3394.27	1464.47
<b>Total for 2007-08</b>					<b>57084.48</b>	<b>32077.36</b>	<b>25007.12</b>			
11	Dhubri							4087.25	2289.85	1797.40
12	Dibrugarh							1914.52	1150.19	764.33
13	Golaghat							1045.98	1269.72 **	(-) 223.74
14	Jorhat							1528.03	1041.33	486.70
15	Kamrup							1924.73	1123.78	800.95
16	Karimganj							541.07	517.49	23.58
17	Nagaon							4240.57	2371.25	1869.32
18	Sivasagar							1712.41	1219.53	492.88
19	Sonitpur							4479.60	1095.90	3383.70
20	Tinsukia							676.06	525.56	150.50
<b>Total for 2008-09</b>								<b>71807.04</b>	<b>45518.69</b>	<b>26288.35</b>

## Appendix – 12 (B)

(Reference Para - 3.4.1)

Statement showing district wise detail position of employment provided during  
2006-07 to 2008-09

(Figure in lakh)

Sl. No.	Name of district	No. of household issued job card	Employment details		Employment generated in mandays	Household provided with 100 days employment
			Demanded	Provided		
<b>2006-07</b>						
1	Bongaigaon	1.52	0.95	0.95	NA	0.24
2	Dhemaji	0.92	0.92	0.92	NA	0.005
3	Goalpara	1.40	1.04	1.04	NA	0.02
4	Lakhipur	1.15	0.97	0.92	NA	0.09
<b>Total for 2006-07</b>		<b>4.99</b>	<b>3.88</b>	<b>3.83</b>		<b>0.355</b>
<b>2007-08</b>						
1	Barpeta	2.11	1.72	1.72	44.84	0.07
2	Bongaigaon	1.58	1.48	1.48	41.71	0.35
3	Cachar	0.68	0.72	0.59	9.70	0.0007
4	Darrang	1.28	1.03	0.93	25.86	0.05
5	Dhemaji	0.95	0.91	0.91	15.64	0.16
6	Goalpara	1.46	1.01	1.01	16.66	0.02
7	Hailakandi	0.52	0.38	0.38	2.45	Nil
8	Lakhipur	1.24	0.67	0.65	27.42	0.36
9	Morigaon	1.23	1.02	0.80	14.39	0.002
10	Nalbari	0.64	0.61	0.51	8.12	0.003
<b>Total for 2007-08</b>		<b>11.69</b>	<b>9.55</b>	<b>8.98</b>	<b>206.79</b>	<b>1.0157</b>
<b>2008-09</b>						
1	Bongaigaon	1.05	0.78	0.78	49.26	0.29
2	Dhemaji	1.04	0.93	0.93	35.47	0.96
3	Goalpara	1.48	0.73	0.72	21.35	Nil
4	Lakhipur	1.38	0.76	0.74	18.84	0.29
5	Barpeta	2.28	0.91	0.91	20.85	0.001
6	Cachar	1.23	1.05	0.90	28.97	0.04
7	Darrang	1.38	1.08	1.08	22.35	0.007
8	Hailakandi	0.89	0.89	0.89	20.34	0.0004
9	Morigaon	1.30	1.30	0.56	22.16	0.001
10	Nalbari	0.91	0.76	0.70	30.07	0.01
11	Dhubri	1.51	0.91	0.50	12.96	0.00002
12	Dibrugarh	0.58	0.37	0.29	8.98	Nil
13	Golaghat	0.96	0.45	0.45	10.06	0.001
14	Jorhat	0.75	0.57	0.57	7.61	0.0002
15	Kamrup	2.04	1.02	1.02	39.85	Nil
16	Karimganj	0.22	0.19	0.19	4.13	0.00002
17	Nagaon	1.64	0.85	0.85	13.63	Nil
18	Sivasagar	0.52	0.29	0.29	8.68	0.003
19	Sonitpur	0.91	0.71	0.68	7.19	0.0007
20	Tinsukia	0.37	0.16	0.15	4.21	Nil
<b>Total for 2008-09</b>		<b>22.44</b>	<b>14.71</b>	<b>13.20</b>	<b>386.96</b>	<b>1.60</b>

**Appendix- 13**  
**(Reference Para - 4.3.3)**

**Statement showing receipts and expenditure of fund through state budget.**

(₹ in crore)				
Name of Scheme	Grant No. & Head of a/c	Budget provision	Actual expenditure	Excess (+) Saving (-)
<b>II-Other State Plan and non-plan</b>				
IHSDP under JNNURM (Central Share)	31 2217	20.21	1.54	(-) 18.67
UIDSSMT under JNNURM (Central Share)	31 2217	30.00	5.89	(-) 24.11
Central Pool Fund (State Share)	31 2217	0.80	0.15	(-) 0.65
IHSDP under JNNURM (State Share)	31 2217	1.50	Nil	(-) 1.50
UIDSSMT under JNNURM (State Share)	31 2217	1.50	Nil	(-) 1.50
IDSMT	31 2217	0.70	-	(-) 0.70
<b>III-Central Sponsored Schemes</b>				
IDSMT	31 2217	2.80	-	(-) 2.80
Central Pool Fund	31 2217	0.80	-	(-) 0.80
IHSDP under JNNURM	31 2217	1.50	-	(-) 1.50
Under SJSRY	34 2217	24.00	-	(-)24.00
UIDSMT	34 2217	1.50	-	(-) 1.50
Assistance to Local Bodies	34 2217	13.15	3.20	(-) 9.95
Devolution to Local Bodies	66 3604	16.39	8.99	(-) 7.40
<b>Other State Plan Scheme<sup>28</sup></b>				
SCP	2217	2.10*	2.10	Nil
TSP	2217	0.65*	0.65	Nil
ABY	2217	2.50*	2.50	Nil
<b>Loans to Urban Development</b>				
Urban Water Supply & Sanitation	34 6217	42.26	9.24	(-) 33.01
Construction of Market	34 6217	0.20	-	(-) 0.20
Solid Waste Management	34 6217	0.20	-	(-) 0.20
<b>Total</b>		<b>157.51</b>	<b>29.02</b>	<b>(-) 128.49</b>

**Source:** Information collected from Appropriation Account of 2008-09

<sup>\*28</sup> Entire fund drawn by DMA kept in Civil Deposit

**Appendix-14****(Reference Para - 4.10.1)****Name of test checked ULBs**

Sl. No.	Name of ULB
1	Abhayapuri TC
2	Amguri MB
3	Barpeta Road MB
4	Bongaigaon MB
5	Guwahati Municipal Corporation
6	Hailakandi MB
7	Jorhat MB
8	Morigaon MB
9	Nagaon MB
10	Rangia MB
11	Silchar MB

**Appendix- 15****(Reference Para - 5.6.1)****Statement showing scheme and year wise receipts and expenditure of test checked ULBs.****(₹ in lakh)**

Sl. No.	Year	OB	Fund receipt	Total	Fund utilized	Balance
1	2	3	4	5	6	7
<b>IDSMT</b>						
1	2003-04	-	46.71	(46.71)	10.64	(36.07)
2	2004-05	(36.07)	3.06	(39.13)	17.78	(21.35)
3	2005-06	(21.35)	18.59	(39.94)	18.54	(21.40)
4	2006-07	(21.40)	82.98	(104.38)	24.31	(80.07)
5	2007-08	(80.07)	51.12	(131.19)	17.65	(113.54)
6	2008-09	(113.54)	12.30	(125.84)	62.81	(63.03)
<b>Total</b>		-	<b>214.76</b>	<b>214.76</b>	<b>151.73</b>	<b>63.03</b>
<b>NSDP</b>						
8	2003-04	<b>3.35</b>	21.66	(25.01)	22.97	(2.04)
9	2004-05	(2.04)	2.69	(4.73)	3.06	(1.66)
10	2005-06	(1.66)	22.62	(24.28)	18.93	(5.35)
11	2006-07	(5.35)	20.98	(26.33)	10.81	(15.52)
12	2007-08	(15.52)	8.48	(24.00)	10.62	(13.38)
13	2008-09	(13.38)	76.54	(13.50)	3.11	(10.39)
<b>Total</b>		<b>3.35</b>	<b>76.54</b>	<b>79.89</b>	<b>69.50</b>	<b>10.39</b>

1	2	3	4	5	6	7
<b>NOAP</b>						
14	2003-04	<b>0.41</b>	0.07	(0.48)	0.07	(0.41)
15	2004-05	(0.41)	2.04	(2.45)	2.03	(0.42)
16	2005-06	(0.42)	5.05	(5.47)	4.70	(0.77)
17	2006-07	(0.77)	14.86	(15.63)	13.48	(2.15)
18	2007-08	(2.15)	23.51	(25.66)	24.68	(0.98)
19	2008-09	(0.98)	21.38	(22.36)	19.55	(2.81)
<b>Total</b>		<b>0.41</b>	<b>66.91</b>	<b>67.32</b>	<b>64.51</b>	<b>2.81</b>
<b>NFBS</b>						
20	2007-08	-	3.01	(3.01)	0.01	(3.00)
21	2008-09	(3.00)	1.41	(4.41)	3.01	(1.40)
<b>Total</b>		<b>-</b>	<b>4.42</b>	<b>4.42</b>	<b>3.02</b>	<b>1.40</b>
<b>Untied Fund</b>						
22	2002-03	<b>0.01</b>	-	(0.01)	-	(0.01)
23	2003-04	(0.01)	-	(0.01)	-	(0.01)
24	2004-05	(0.01)	2.60	(2.61)	2.60	(0.01)
25	2005-06	(0.01)	-	(0.01)	-	(0.01)
26	2006-07	(0.01)	-	(0.01)	-	(0.01)
27	2007-08	(0.01)	2.00	(2.01)	-	(2.01)
28	2008-09	(2.01)	4.61	(6.62)	521	(1.41)
<b>Total</b>		<b>-</b>	<b>9.21</b>	<b>9.22</b>	<b>7.81</b>	<b>1.41</b>
<b>DDP</b>						
29	2007-08	-	20.48	(20.48)	16.84	(3.64)
30	2008-09	3.64	19.31	(22.95)	17.69	(5.26)
<b>Total</b>			<b>39.79</b>	<b>39.79</b>	<b>34.53</b>	<b>5.26</b>
<b>SJSRY</b>						
31	2003-04	<b>2.01</b>	29.86	(31.87)	26.66	(5.21)
32	2004-05	(5.21)	0.12	(5.33)	0.06	(5.27)
33	2005-06	(5.27)	17.37	(22.64)	13.31	(9.33)
34	2006-07	(9.33)	12.84	(22.17)	12.73	(9.44)
35	2007-08	(9.44)	120.93	(130.37)	69.30	(61.07)
36	2008-09	(61.07)	101.46	(162.53)	139.97	(22.56)
37	<b>Total</b>	<b>2.01</b>	<b>282.58</b>	<b>284.59</b>	<b>262.03</b>	<b>22.56</b>
<b>Grants-in-aid</b>						
38	2007-08	-	16.00	(16.00)	16.00	-
39	2008-09	-	75.00	(75.00)	70.57	(4.43)
<b>Total</b>			<b>91.00</b>	<b>91.00</b>	<b>86.57</b>	<b>4.43</b>

**Appendix- 16**  
**(Reference Para - 5.7)**

**Diversion of fund**

(₹ in lakh)

Sl No	Name of ULB	Period	Purpose of fund	Amount diverted	Amount refund	Amount remained Diverted	Purpose for which diverted
1	Silchar	2000-01	Subsidy on LCSP <sup>29</sup>	24.62	-	24.62	Payment of salary of staff and recoupment of loans
		2007-08	GIA for Dev.of ULBs	7.00	-	7.00	Repayment of loan
2	Nagaon	2008-09	-do-	4.43	-	4.43	Payment of Contributory Provident Fund of staff
3	Jorhat	2007-08	-do-	11.91	-	11.91	Payment of CPF of staff, S/Deposit of contractors, compensation for Motor Accident Claims Tribunal case
4	Barpeta Rd	2008-09	-do-	16.47	-	16.47	Transferred to own fund and spent for payment of some obligatory expenses.
		2006-07	MB fund	5.60	-	5.60	Repayment of loan to HUDCO (LCSP)
		-do-	IDSMT	2.48	-	2.48	Repayment of loan
5	Hailakandi	2007-08	GIA	8.48	-	8.48	Payment of arrear DA
		2007-08	Recovery of loan	2.34	-	2.34	payment of salary of staff
6	GMC	2005-06	Motor Vehicle Tax grants	997.77	662.36	335.41	payment of salary, ex-gratia payment to staff, execution of WSS
<b>Total</b>				<b>1081.10</b>	<b>662.36</b>	<b>418.74</b>	

<sup>29</sup> Low Cost Sanitation Programme

### Glossary of Abbreviations

AAP	Annual Action Plan
AAPC	Audit And Planning Committee
ABY	Assam Bikash Yojana
ADC	Autonomous District Council
ADDP	Annual District Development Plan
AMA	Assam Municipal Act
AP	Anchalik Panchayati
APA	Assam Panchayati Act
APAR	Assam Panchayat Administrative Rules
APFR	Assam Panchayat Financial Rules
APR	Actual Payee Receipt
APWD	Assam Public Work Department
ATR	Assam Treasury Rules
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
BTAD	Bodo Territorial Autonomous District
CAG	Comptroller and Auditor General of India
CAO	Chief Accounts Officer
CEO	Chief Executive Officer
CSS	Central Sponsored Scheme
CTI	Central Training Institute
DALF	Director of Audit, Local Fund
DCR	Deposit at Call Receipt
DDP	District Development Plan
DMA	Director of Municipal Administration
DPC	District Planning Committee
DRDA	District Rural Development Agency
EFC	Eleventh Finance Commission
EO	Executive Officer
GIA	Grants-In-Aid
GMC	Guwahati Municipal Corporation
GOI	Government of India
GP	Gaon Panchayati
GSCAF	General Standing Committees And Finance
HLC	High Level Committee
IAY	Indira Awas Yojana
IDSMT	Integrated Development of Small and Medium Towns
IHSDP	Integrated Housing and Slum Development Programme
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
LAR	Local Audit Report
LSGI	Local Self Government Institutions
MML	Model Municipal Law
MoPR	Ministry of Panchayati Raj
MPWA	Miscellaneous Public Works Advance
MVT	Motor Vehicle Tax
NERIWALM	North-Eastern Regional Institute of Water And Land Management
NFFWP	Nation Food For Work Programme
NHC	Neighbourhood Committee
NIT	Notice Inviting Tender

NLGOTRR	Non-Loan Gross Own Tax Revenue Receipt
NMAM	National Municipal Accounts Manual
NOAP	National Old Age Pension
NREGS	National Rural Employment Guarantee Scheme
NSDP	National Slum Development Programme
O&M	Operation and Maintenance
P&RDD	Panchayat and Rural Development Department
PAC	Public Accounts Committee
PRIs	Panchayati Raj Institutions
PRISM	Panchayat Raj Institutions System Management
SCCP	Special Component Plan for Schedule Caste
SDC	Slum Development Committee
SEC	State Election Commission
SFC	State Finance Commission
SGRY	Sampoorna Gramin Rojgar Yojana
SHG	Self-Help Group
SIRD	State Institute of Rural Development
SJSRY	Swarna Jayanti Sahari Rojgar Yojana
SLC	State Legislative Committee
SS	State Share
T&CP	Town and Country Planning
TASFC	Third Assam State Finance Commission
TFC	Twelfth Finance Commission
TGS	Technical Guidance and Supervision
TS	Technical Sanction
UC	Utilization Certificate
UIDSSMT	Urban Infrastructure Development Scheme for Small and Medium Town
ULBs	Urban Local Bodies
WSS	Water Supply and Sanitation
ZP	Zilla Parishad