

Appendix-1

(Ref to Para No. 1.5; Page 5)

Roles and Responsibilities of Standing Committees of PRIs

Sl. No.	Category of PRI	Name of Standing Committee	Responsibilities
1.	Gram Panchayat	i) Development Committee	Functions relating to agricultural production, animal husbandry and rural industries and poverty alleviation programmes.
		ii) Social Justice Committee	(a) Promotion of educational, economic, social, cultural and other interests of Scheduled castes and Scheduled Tribes and Backward Classes; (b) protection of such castes and classes from social injustice and any form of exploitations; (c) welfare of women and children.
		iii) Social Welfare Committee	Functions in respect of education, public health, public works and other functions of the Gaon Panchayat.
2.	Anchalik Panchayat	i) General Standing Committee	Establishment matters, communication, buildings, rural housing, relief against natural calamities, water supply and all miscellaneous residuary matters.
		ii) Finance, Audit and Planning Committee	Finance of the Anchalik Panchayat, training, budget scrutinizing proposals for increase of revenue, examination of receipts and expenditure statement, consideration of all proposals affecting the finance of the Anchalik Panchayat and general supervision of the revenue and expenditure of the Anchalik Panchayat and Planning and consolidating the Anchalik Panchayat Plans, Co-operation, small saving schemes and any other function relating to the development of Anchalik Panchayat areas.
		iii) Social Justice Committee	Same as in case of Gaon Panchayat
3.	Zilla Parishad	i) General Standing Committee	Same as in case of Anchalik Panchayat
		ii) Finance, Audit and Planning Committee	Same as in case of Anchalik Panchayat
		iii) Social Justice Committee	Same as in case of Anchalik Panchayat
		iv) Planning and Development Committee	Activities relating to: (a) education, adult literacy and cultural activities as the Zilla Parishad may assign to it; (b) health Service, Hospital, Water Supply, Family, Welfare and other allied matters; (c) agricultural production, animal husbandry co-operation, contour ["bunding"] and reclamation; (d) village and cottage industries; (e) promotion of industrial development of the district.

Appendix-2

(Ref to Para No. 1.10.1; Page 8)

List of functions identified for Panchayats under section 19,49 and 90 of Assam Panchayat Act, 1994

1. Agriculture including agriculture extension
2. Animal Husbandry, Dairy Development and Poultry.
3. Fisheries
4. Social and Farm Forestry/Minor Forest produce, fuel and fodder
5. Khadi, village and cottage industries
6. Rural housing
7. Drinking water
8. Roads, building, culverts, bridges, ferries, waterways and other means of communication
9. Rural electrification
10. Non-conventional energy sources
11. Poverty alleviation programme
12. Education including primary schools
13. Adult and non-formal education
14. Libraries
15. Cultural activities
16. Markets and fairs
17. Rural sanitation
18. Public health and family welfare
19. Women and child development
20. Social welfare including welfare of handicapped and mentally retarded
21. Welfare of the weaker sections and in particular the scheduled castes and scheduled tribes
22. Public distribution system
23. Maintenance of community assets
24. Construction and maintenance of Dharamsalas and similar institutions.
25. Construction and maintenance of cattle sheds, pounds and cart stands.
26. Maintenance of public parks and play grounds
27. Construction and maintenance of slaughter houses
28. Maintenance and regulation of manure
29. Such other functions as may be entrusted from time to time by order of the Govt. in the Department of Panchayat and Rural Development.

Appendix-3

(Reference: Para 1.14.1; Page 16)

Authority and responsibility of State Government on PRIs and ULBs

Powers	Type of LB	Nature of power and conditionalities attached to its exercise with reference to Acts & Rules
1	2	3
Power to make rules	PRIs,	The State Government under sec.141 of AP Act 1994 may make rules for carrying out the purposes and object of the Act.
	ULBs	As above in case of ULBs under section 301 of AM Act 1956 & sec 426 of GMC Act 1971.
Call for any record, reports, returns, information for inspection	PRIs	The State Government may call for any record, register, return, plan, estimate, statement, accounts or statistics or any information or report connected with the panchayat (section 122,sub section 2 (a), (b), and (c) the AP Act).
	ULBs,	As above in case of ULBs under section 293 of AM Act 1956 & sec 420 of GMC Act 1971.
Revoke or suspend resolution of PRIs and ULBs	PRIs	Under sec. 124 ((1) of AP Act 1994 the Zilla Parishad is empowered to suspend and prohibit an order or a resolution of a Gaon Panchayat if the: (i) resolution is improper, (ii) cause or likely to injury or annoyance to the public or (iii) may lead to a breach of peace.
	ULBs	The State Government may by an order in writing suspend and prohibit an order or a resolution of a Municipality if the (i) resolution is improper, (ii) cause or likely to injury or annoyance to the public or (iii) may lead to a breach of peace. (Sec 293 of AM Act 1956 & Sec 424 of GMC Act 1971)
Dissolution of PRIs and ULBs	PRIs	Under section 125 of the AP Act, 1994 the State Government may, by an order published in the Official Gazette dissolve a PRI, if in the opinion of the Government that such PRI (i) exceeds or abuses its powers (ii) is not competent to perform or makes persistent defaults in the performance of duties imposed on it under this Act or any other law for the time being in force.

1	2	3
	ULBs	As above in case of ULBs under section 298 of AM Act 1956 & sec 425 of GMC Act 1971.
Give directions	PRIs	The government is empowered to issue directions to any panchayat in matters relating to state and national policies and such directions shall be binding on the panchayat (section 122 (1) of the AP Act)
Conduct enquiry	PRIs	The State Government may, at any time for reasons to be recorded, cause an enquiry to be made against any of its officers in regard to any GP or AP or ZP on matters concerning it, or any matter with respect to which the sanction, approval, consent or orders of the Government is required under 121 (1) of AP Act.
Appointment of primary external auditor	PRIs	Under Sec 29, 61 & 98 of AP Act 1994& Rule 37(ii), AP (F) Rules 2002, the State Government may prescribe an authority to conduct audit of the accounts of PRIs.
	ULBs	The State Government Under sec 301 (2) (iv) of Assam Municipal Act and sec 138 of GMC Act prescribed the Director of Audit, Local Fund as primary external auditor of ULBs.
Access to audit reports	PRIs	The GP and the AP after remedying the defects or irregularities pointed out in audit report send it to the Director of Panchayat and Rural Development, Assam within three months of receipt (Sec 29(2) and 61 (2) of AP Act). Like wise the ZP shall send the report to the Government as per provision of sec 98 (2) of the Act.
	ULBs	The GMC and the ULBs after remedying the defects or irregularities pointed out in audit report send it to the Government as per provisions of sec 141 of GMC ACT and Rule 95 (b) AM (A/C) Rules under AM Act.
To obtain annual administrative report from LB	PRIs	Annual administrative report of the preceding year of AP and ZP is required to be submitted to the Government by 30 September every year. Report of the ZP together with a memorandum by the Government reviewing the working of the ZP be laid before the State Legislature. (Section 128, (1), (2) and (3) of the Act)
	ULBs	Annual administrative report of the preceding year of GMC is required to be submitted to the Government Under sec136 of GMC Act.
Cadre control staff (section 140 (1) AP Act read with Rule 4 (20 of AP (Administrative) Rules, 2002,	PRIs	Panchayat employees appointed to different grades in any GP or AP or ZP, within the jurisdiction of a ZP, shall form a unit of district cadre of panchayat employees with <i>inter-se-seniority</i> of such employees within the district.

Appendix-4

(Ref to Para No. 1.15.2; Page 18)

List of PRIs and ULBs audited during January 2010 to December 2010

Panchayati Raj Institution									
Name of Zilla Parishad				Name of Gaon Panchayat					
1	Dhemaji ZP	5	Sonitpur ZP	1	Borka Satgaon GP	15	Phulbari GP	29	Parbatia GP
2	Barpeta ZP	6	Dhubri ZP	2	Modertola GP	16	Borjuli GP	30	Bagodi GP
3	Tinsukia ZP	7	Goalpara ZP	3	Borsil GP	17	Sonajuli GP	31	Bhella GP
4	Darrang ZP	8	Sivasagar ZP	4	Khetri GP	18	Jorsimalu GP	32	Rampur GP
Name of Anchalik Panchayat				5	Topatoli GP	19	Hatisola Bhalukapara GP	33	Dahali Dakhala GP
1	Kamalpur AP	11	Gabharu AP	6	Sonapur GP	20	Tukrapara GP	34	Chandrapur GP
2	Dimoria AP	12	Kalaigaon AP	7	Moloybari GP	21	Batahidia GP	35	Mankachar Bazar GP
3	Gobardhana AP	13	Barpeta AP	8	Paschim Howly GP	22	Burigong GP	36	Kalapani GP
4	Hajo AP	14	Rampur AP	9	Gobardhana GP	23	Panibhoral GP	37	Fewrakhowa GP
5	Rangapara AP	15	Mankachar AP	10	Khoirabari GP	24	Biswanath GP	38	Kalahbhanga GP
6	Goroimari AP	16	Chakchaka AP	11	Uttar Howly GP	25	Champaknagar GP	39	Charadeo GP
7	Biswanath AP	17	Ronjuli Tribal AP	12	No. 1 Hajo GP	26	Paschim Chaygaon GP	40	Nimanagarh GP
8	Chaygaon AP	18	Lakuwa AP	13	Phulguri GP	27	Gumi Bankakata GP	41	Agia GP
9	Chandrapur AP	19	Balijana AP	14	Naharani GP	28	Rajapukhuri GP	42	Kalpani-Chandamari GP
10	Bechimari AP	20	Sapekhata AP						
Urban Local Bodies									
	Name of Municipal Corporation		Name of Municipal Board		Name of Town Committee				
1	Gauhati Municipal Corporation	1	Dibrugarh MB	1	Bakulia TC	4	Pathsala TC		
		2	Dergaon MB	2	Biswanath Chariali TC	5	North Guwahati TC		
		3	Tinsukia MB	3	Doboka TC	6	Lakhipur TC		

Appendix-5

(Ref to Para No. 1.17.1(a); Page 19)

Statement showing non-reconciliation of bank balances as per Bank Pass Book and Cash Book

(₹ in lakh)

Sl. No.	Name of PRIs	Name of Scheme/Programme	As on 31 March	Balance as per Bank Pass Book	Balance as per Cash Book	Difference
1	Tinsukia ZP	DDP	3/10	718.30	708.28	10.02
	-do-	TFC	3/10	617.77	307.88	309.89
2	Goalpara ZP	Own Fund	3/10	0.97	172.00	75.00
3	Sonitpur ZP	Own Fund	6/09	30.58	2.44	28.14
	-do-	EFC	11/09	34.09	32.36	1.73
	-do-	DDP	3/10	0.04	0.55	0.51
4	Darrang ZP	Own Fund	6/10	3.02	4.68	1.66
	-do-	EFC	3/09	14.22	13.93	0.29
	-do-	DDP	3/10	4.87	1.68	3.19
5	Dhubri ZP	Own Fund	6/07	71.91	71.77	0.14
	-do-	DDP	3/10	1066.00	1050.00	16.00
	-do-	EFC	3/10	21.68	22.07	(-) 0.39
	-do-	TFC	3/10	998.12	988.38	0.26
	-do-	NOAP	3/10	203.01	201.26	1.75
	-do-	SGRY	3/09	0.16	Nil	0.16
6	Lakuwa AP	IAY	3/09	0.40	0.21	0.19
	-do-	SGRY	3/06	0.24	0.98	0.74
	-do-	NREGS	3/10	3.29	2.49	0.80
7	Kamalpur AP	NREGS	3/10	2.20	22.93	20.73
	-do-	IAY	3/10	2.48	1.73	0.75
	-do-	IWDP	3/10	7.99	1.63	6.36
	-do-	NOAP	3/09	76.83	72.45	4.38
8	Biswanath AP	NREGS	3/10	5.85	3.30	2.55
		IAY	3/10	41.56	13.56	28.00
9	Biswanath GP	NREGS	3/10	0.62	0.39	0.23

Appendix-6

(Ref to Para No. 1.17.1(b); Page20)

Statement showing Non-adjustment of Advances in PRIs

(₹ in lakh)

Sl No.	Name of PRIs	Name of fund from which advances made	Period of advance Period of Advance	Amount of Advance	Nature of Advance	To whom paid	Remarks
1	Barpeta ZP	EFC, DDP	Mar/07 – Mar/10	459.37	Execution of schemes	Concerned EE & JEs	Advance register/ adjustment records not maintained
2.	Dhubri ZP	SGRY, TFC	2006-07 to 2009-10	242.42	-do-	Concerned AEE & JE	-do-
3.	Goal para ZP	Own Fund	Jan/09-Dec-09	5.41	Purchase of materials & meeting expenses	ZP officials	-do-
4.	Tinsukia ZP	Own Fund	Jan/07-Jun/09	2.88	TA	ZP members & officials	-do-
5.	Chakchaka AP	TFC	2008-09 to 2009-10	14.19	Execution of schemes	3 JEs	-do-
6.	Balijana AP	TFC	Aug/07-Apr/08	9.76	Execution of schemes	Concerned JEs	-do-
7.	Dimoria AP	SGSY	2009-10	9.09	Execution of schemes	Concerned JEs	-do-
8.	Mankachar AP	Own Fund	Oct/05- Nov/10	0.89	Various advances	ZP members & officials	-do-
9.	Barpeta AP	BRGF	Dec/09-Mar/10	4.27	Execution of schemes	One JE	-do-
Total				748.28			

Appendix-7

(Ref to Para No. 1.19.1; Page 21)

Statement showing expenditure incurred by PRIs without preparation of budget

(₹ in lakh)

Sl. No.	Name of PRI	Year	Name of Scheme/fund	Amount of Expenditure
1	Dhubri ZP	2006-07 to 2009-10	Own Fund	280.45
2	Goalpara ZP	2007-08 to 2009-10		66.57
3	Barpeta ZP	2002-03 to 2009-10		2613.73
4	Gabharu AP	-do-		86.30
5	Kalaigaon AP	2006-07 to 2009-10		1.58
6	Gobordhana AP	2004-05 to 2009-10		4.51
7	Chakchaka AP	2002-03 to 2009-10		22.37
8	Rongjuli Tribal AP	-do-		16.30
9.	Rampur AP	-do-		13.62
10	Rampur GP	-do-		0.97
11	Champaknagar GP	-do-		4.73
12	Gumi Bankakata GP	-do-		3.70
13	Paschim Chaygaon	-do-		4.69
Total				3119.52

Appendix-8

(Reference: Para 1.20; Page 23)

Significant provisions of internal control mechanism in PRIs and ULBs

Provision	Type of LB	Authority	Applicability to LB	Remarks
1	2	3	4	5
Accounts	PRIs	AP Act, 1994, Section 28,60 & 97	Applicable to all 3 tiers of PRIs	Accounting records to be maintained in the format prescribed by the State Government
	ULBs	Sec 301 (2) (iv) of AM Act 1956 & Sec 134 of GMC Act 1971	Applicable to all tiers of ULBs and the GMC	The State Govt make rules to Regulate the keeping, checking and publication of accounts and the manner of periodical audit.
Reporting of loss due to fraud, theft or negligence	PRIs	Rule 37 (iv), AP (F) Rules 2002	Applicable to all 3 tiers of PRIs	To be reported by an officer authorized to inspect the documents of PRIs
	ULBs	Rule 8 (2) of Assam Municipal (Account Rules) 1961	Applicable to all tiers of ULBs and the GMC	To be reported by the Chairman or the Executive Officer to the DALF and the Dy. Commissioner of the District.
Asset register	PRIs	Rule 19 of AP (F) Rules 2002	Applicable to all 3 tiers of PRIs	To be maintained in the format prescribed under the rule
	ULBs	Rule 118 of Assam Municipal (Account Rules) 1961	Applicable to all tiers of ULBs and the GMC	A register of Land to be maintained
Works manual	PRIs	NA	NA	Not prescribed under APA, 1994 and AP (F) Rules 2002
	ULBs	NA	NA	Not prescribed under relevant Municipal Acts and Rules
Office Procedure Manual	PRIs	NA	NA	Not prescribed under APA, 1994 and AP (F) Rules 2002
	ULBs	NA	NA	Not prescribed under relevant Municipal Acts and Rules
Budget	PRIs	AP Act 1994, Sec 27,59 & 96	Applicable to all 3 tiers of PRIs	To be prepared in the format prescribed under AP (F) Rules 2002

1	2	3	4	5
	ULBs	Rule 11 of Assam Municipal (Account Rules) 1961	Applicable to all tiers of ULBs and the GMC	To be prepared in the format prescribed under the Rule.
Internal audit	PRIs	Rule 18 of AP (A) Rules 2002	Applicable to all 3 tiers of PRIs	Departmental internal auditors to conduct internal audit of PRIs
	ULBs	NA	NA	Not prescribed under relevant Municipal Acts and Rules
Inspection	PRIs	Sec 112 of AP Act 1994	Applicable to all 3 tiers of PRIs	Officers empowered by the State Government have general powers of inspection of any property, document, accounts proceedings etc. of the PRIs.
	ULBs	Sec 295 of AM Act 1956 & Sec 421 of GMC Act 1971	Applicable to all tiers of ULBs and the GMC	-do- in respect of the ULBs
External Audit	PRIs	Sec 29,61 & 98 of AP Act 1994 & Assam Local Fund Audit & Accounts Act, 1930	Applicable to all 3 tiers of PRIs	Director of Audit, Local Fund (DALF), is the primary external auditor of PRIs
	ULBs	Rule 118 of Assam Municipal (Account Rules) 1961 & Sec 138 of GMC Act 1971	Applicable to all tiers of ULBs and the GMC	-do- in respect of ULBs.
Ombudsmen		NA	NA	Not introduced for LBs in Assam
Lok Ayukta		NA	NA	Not introduced for LBs in Assam
Citizen charter		NA	NA	Not introduced for LBs in Assam
Right to Information		As per RTI Act, 2005	Applicable to all tiers of PRIs & ULBs.	
Conduct rules		State Government		Rules/Orders Specific to PRIs & ULBs Not Available
Social audit		As per Assam Rural Employment Guarantee (AREG) Act. 2006	Applicable to all 3 tiers of PRIs	For NREG Scheme

Appendix-9

(Ref to Para No. 2.1.1; Page 29)

Statement showing non-settlement of Hats/Ghats with highest bid value

Year	Name of Hat/Ghat with bidders	Highest bid value (₹)	Bid value Accepted (₹)	Difference (₹)
2007-08	<u>Tingrai weekly markets</u> H. Bidder – Sh. B. Moran B. Accepted Sh. B. Chetia	2,21,981/-	1,52,321/-	69660.00
	<u>Hijuguri daily bazaar</u> H.B. Sh. P. Hazarika B.A. Sh. P. Hazarika	2,31,100/-	1,65,500/-	65600.00
	<u>Nengri weekly market</u> H.B. Sh. S. Barpatra Gohain B.A. Sh. M. Konowar	7,39,099/-	2,85,821/-	453278.00
	<u>Dhola daily/weekly market</u> H.B. Sh. Bipul Sonowal B.A. Smt. N. Hazarika	9,00,000/-	2,00,000/-	700000.00
2008-09	<u>Baghjan weekly market</u> H.B. Sh. P. Chetia B.A. Sh. B. Saikia	1,45,500/-	1,31,200/-	14300.00
	<u>Amarpur Debong Ghat</u> H.B. Sh. B. Pasung B.A. Smti L. Pratin	7,00,000/-	1,10,000/-	590000.00
	<u>Chapakhowa weekly cattle mkt.</u> H.B. Sh. K. Buragohain B.A. Sh. A. Buragohain	5,00,000/-	1,24,500/-	375500.00
	<u>Chapakhowa weekly Sunday mkt.</u> H.B. Sh. P.K. Mech B.A. Sh. J. Buragohain	6,00,000/-	1,37,500/-	462500.00
Total:				2730838.00

Appendix-10

(Ref to Para No. 2.1.2; Page 29)

Non-realization of Registration Fee & Stamp Duty

(₹ in lakh)

Sl. No.	Name of PRIs	Period	Settled value	Value of Registration Fee	Value of stamp duty	Total amount
1	Goalpara ZP	2007-10	71.89	5.28	2.16	7.44
2	Sonitpur ZP	2005-10	305.66	23.38	9.17	32.55
3	Tinsukia ZP	2005-10	152.00	10.61	4.56	15.17
4	Bechimari AP	2002-10	38.84	2.38	1.21	3.59
5	Mankachar AP	Do	21.33	0.79	0.63	1.42
6	Rangjuli AP	Do	16.82	0.76	0.50	1.26
7	Lakua AP	2003-10	9.72	0.40	0.29	0.69
8	Sapekhati AP	2008-10	2.87	0.37	0.32	0.69
9	Hajo AP	2007-10	0.33	0.14	0.10	0.24
Total			619.46	44.11	18.94	63.05

Appendix-11

(Ref to Para No.2.1.3; Page 30)

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	Goalpara ZP	2007-10	71.89	50.01	21.88	8
2	Darrang ZP	2005-10	241.13	71.72	169.40	12
3	Chandrapur AP	2002-04 and 2005-10	5.38	3.05	2.33	5
4	Chakchaka AP	2002-10	23.95	18.69	5.26	6
5	Kamalpur AP	2002-09	10.53	7.64	2.89	9
6	Gobordhana AP	2005-10	4.26	1.46	2.80	10
7	Dimoria AP	2002-03 & 2007-09	3.27	1.56	1.71	4
Total			360.41	154.13	206.27	

Appendix-12

(Ref to Para No.2.1.4; Page 30)

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	Goalpara ZP	2007-10	50.01	10.00	3.91	36.10	26.10
2	Dhubri ZP	2006-07	105.00	21.00	23.79	81.21	60.21
Total			155.01	31.00	27.70	117.31	86.31
Sl No.	Name of APs	Period	Total collection	Due Share of AP (40 per cent)	Amount released to ZPs & GPs	Amount retained by APs	Amount retained in excess of due share
3	Gubharu AP	2002-10	70.41	28.16	28.43	41.98	13.82
4	Bechimari AP	2002-10	78.00	31.00	28.22	49.78	18.78
5	Rangjuli AP	2002-10	2.93	1.17	1.19	1.74	0.57
6	Sapekhati AP	2008-10	8.76	3.50	2.50	6.26	2.76
7	Lakwa AP	2003-10	8.85	3.54	2.84	6.01	2.47
8	Hajo AP	2007-10	3.30	1.32	1.12	1.52	0.20
9	Dimoria	2007-09	4.01	1.60	1.91	2.10	0.50
Total			176.26	70.29	66.21	109.39	39.10
Grand total(ZP+AP)			331.27	101.29	93.91	226.70	125.41

Appendix-13

(Ref to Para No. 2.2.1; Page 32)

Statement showing expenditure on ineligible items out of TFC grants

(₹ in lakh)

Sl. No.	Name of the PRI	Period	Amount	Purpose of expenditure
1	Goalpara ZP	2007-10	15.82	Providing goat, sheeps, pig, cycles, spray machines etc. beneficiary and SHGs.
2	Dhubri ZP	2007-10	14.26	Repairing of office building, purchase of computer, stationeries, hiring of vehicle etc.
3	Barpeta ZP	2007-10	18.02	Purchase of Furniture
4	Tinsukia ZP	2007-10	11.92	Office building, staff quarter, const. of road, bridge etc.
5	Gobordhana AP	2007-08	6.06	IBS to SHGs.
Total			66.08	

Appendix-14

(Ref to Para No.2.6.2; Page 37)

Statement showing non transfer of unspent balances of SGRY

Sl. No.	Name of PRI	Name of the Scheme	Year of closure of the scheme	Amount of Unspent balance(₹)
1.	Darrang ZP	SGRY	2007-08	13000
2.	Sonitpur ZP		2008-09	19000
3.	Rampur AP		2008-09	18951
4.	Charaideo GP		2007-08	92368
5.	Chandrapur GP			23000
6.	Batahdia GP			7000
7.	Borjuli GP			4000
8.	Sonajuli			3000
9.	Phulbari			2000
10.	Sonapur			1096
11.	Uttar Howly			1016
12.	Paschim Howly			1000
13.	Phulguri			1000
14.	Parbatia		1000	
15.	Burigang		1000	
Total				188431

Appendix-15

(Ref to Para No 2.7.1; Page 38)

Statement showing SGRY fund utilized for creation of inappropriate assets

Sl. No	Vr. No.	Date	Cash Memo Bill	Items	ZPC	₹
1	2	3	4	5	6	7
1	366	24/3/08	Order	Repair of Khudimari Fulkumari Edgah Moidan	Hamganj	43000
2	365	"	"	Repair of Borabari Kabarstan	Alonganj	24000
3	364	"	"	Construction of boundary wall at Charavita Kabarstan under Saltari GP (Including FG 30 Qts)	Tuspara	100000
4	319	5/3/08	"	Development of Chardar Gaon Kabarstan	Uttar Geramari	35000
5	"	"	"	Development of Nowdagaon Masjid	"	33000
6	"	"	"	Development of Siliarpur Kalardoba Masjid	"	30000
7	"	"	"	Earth filling work at Godahdar Parghat Kali Mandir	"	35000
8	309	"	"	Earth filling in the premises of Jhagarapur Magnemari Kaborstan	M/ Tiamari	80000
9	287	"	"	Boundary wall at Naliya pt-II Kaborstan	Mojirghat	100000
10	213	14/1/08	"	Construction of boundary wall of pepulibari Idgah Math	Kalapani	100000
11	157	26/11/07	"	Development of Shiva Mandir at Ghapusabari	Agomoni	50000
12	123	26/11/07	"	Earth filling in the premises of Jhagarapur Maghumari Kaborstan	Tiamari	80000
13	63	27/10/07	313/07-08	Protection work of Masjid al-sudha Vasha	Panbari	75000
14	51	16/10/10	91/06-07 20/6/07	Improvement and development of Okmbari Old Masjid	Fekamari	100000
15	43	11/10/07	164/06-07	Construction of boundary wall of Barkanda New Idgah	Barkanda	75000
16	13	25/4/07	313/07-08/5	Protection work of Masjid at Sadhuvasha	Panbari	75000
17	10	25/9/07	314/07-08/8 21/9/07	Protection work of Tanukari Idgah Moidan work of urinal al latine at 25 kali mandir Bagribari	Bagribari	25000
18	103	30/3/07	214/06-07 27/3/07	Repair of Khudimari Fulkumari Idgah Moidan	Alonganj	43000
19	90	30/3/07	228/06-07 30/3/07	Earth filling at Bochaimari Edgah Math	Airkata	20000
20	46	30/3/07	130/06-07 30/3/07	Earth filling at Idgah field	Kumarganj	10000
21	44	"	263/06-07 30/3	Construction of boundary wall at Charavita Kabarstan	Tushpara	100000

1	2	3	4	5	6	7
22	148	26/11/07	293/06-07 25/11	Land development Baglamari Kabarstan	Motichar	32000
23	145	"	127/05-06 22/11	Construction of sanitary latrine Urinal in the committee hall campus of Bagribari Kalimandir	Barkanda	60000
24	129	26/11/07	07-08 25/11	Earth filling at Hudurhat Dhamasala H.S. School	Garpara	150000
25	106	26/11/07	07-08 25/11/07	Construction of Urinal & latrine at Diara Bazar Zama masjid campus	Kalapani	30000
26	56	26/10/02	362/06-07	Construction of Guest house attached to Jekata satra	Halakura	250000
27	363	24/3/08	Nil 29/2/08	Committee hall in the premises of Rupshi Daobhangi College	Rupshi	100000
28	330	10/3/08	- 29/2	Construction of guest house attached to Jinkata Satra	Halakura	390000
29	317	"	429/07-08 29/2	Construction of bridge culvert approach road towards Nabodaya Bidyalaya	Alomganj	150000
30	311	"	- 29/12/10	Construction of committee hall attached to Satrasal Satra	Agomoni	385000
31	304	"	ZPD (A) 441/ 07-08 29/2/08	Construction of Latrine and urinal near Barogirarpar Masjid	Barkanda	50000
32	115	30.3.07	132/06-07 30.3.07	Construction & Repair of Boundary wall at Kadamtala Masjid	ZPC Nayeralga	65000
33	105	30/03/07	212/06-07 27/3/07	Improvement of Dalaner Alga Kabarstan at	Moslapara ZPC	65000
34	103	30/3/07	214/06-07 27/3/07	Repairing of Khudimari Fulkumari Edgah Moidan	ZPC Alomgang	43000
35	91	30/03/07	237/06-07 30/3/07	Repair of Borbari Koborstan	ZPC Alomgang	24000
36	44	30/3/07	263/06-07 30/3/07	Construction of boundary wall al-Chararvita Kabarstan under saltari	ZPC Tuspara	100000
Total						31,27,000

Appendix-16

(Ref to Para No. 2.8.2; Page 39)

List showing the names of beneficiaries and details of release of subsidy amount

Sl. No.	Name of beneficiary	Cheques & Date	Sl. No.	Name of beneficiary	Cheques & Date
1	2	3	4	5	6
1	Jahinur Islam	901818/26.9.08	52	Nala Kishor Das	903424/ -do-
2	Abdur Rahman	901819/ -do-	53	Sri Dipak Pathak	903425/ -do-
3	Saidur Rahman	901820/ -do-	54	Sri Subhas Ch. Roy	903426/ -do-
4	Suazuddin	903381/ -do-	55	Tazar Ali Ahmed	903427/ -do-
5	Albus Salam Sarkar	903382/ -do-	56	Kaddus Ali	903428/ -do-
6	Mazimuddin	903383/ -do-	57	Lhandakar Nazrul Islam	903429/ -do-
7	Mahibul Haque	903384/ -do-	58	Saiful Islam	903430/ -do-
8	Saidul Islam	903385/ -do-	59	Mohamad Ali	903431/ -do-
9	Md. Matin Rahman	903386/ -do-	60	Sajal Sarkar	903432/ -do-
10	Faruddin Ahmed	903388/ -do-	61	Sona Miya	903433/ -do-
11	Shahar Ali	903388/ -do-	62	Anowar Hussain	903434/ -do-

1	2	3	4	5	6
12	Md. Siddique Ali	903389/ -do-	63	Sri Biswajit Sarkar	903435/ -do-
13	Ali Mortaza	903390/ -do-	64	Sri Sanatan Sarkar	903436/ -do-
14	Kh. Zakir Hussain	903391/ -do-	65	Abdul Kalam	903437/ -do-
15	Md. Omar Ali	903392/ -do-	66	Shirazul Haque	903438/ -do-
16	Md. Amsher Ali	903393/ -do-	67	Salek Ali Ahmed	903439/ -do-
17	Jaher Ali	903344/ -do-	68	Jahedul Islam	903440/ -do-
18	Md. Matlab Ali	903395/ -do-	69	Kamleswar Baruah	903341/ -do-
19	Abdul Rahman	903396/ -do-	70	Prashanta Das	903342/ -do-
20	Sri Bhajan Das	903397/ -do-	71	Sri Dulu Roy	903343/ -do-
21	Badshah Ali	903398/ -do-	72	Sri Ganga Sarma	903344/ -do-
22	Joynal Abedin	903399/ -do-	73	Sri Sarat Patgiri	903345/ -do-
23	Noor Matamnod Ali	903400/ -do-	74	Sri Champak Kalita	903346/ -do-
24	Noor Mohammad Ali	903401/ -do-	75	Sri Kokil Das	903347/ -do-
25	Abu Bakhar Sarkar	903402/ -do-	76	Ratiqul Hussain	903348/ -do-
26	Exsof Ali Choudhury	903403/ -do-	77	Sri Gunajit Medhi	903349/ -do-
27	Shahjahan Ali	903404/ -do-	78	Putul Patowari	903350/ -do-
28	Anowar Rahman	903405/ -do-	79	Nitul Patowari	903351/ -do-
29	Jahesul Islam	903406/ -do-	80	Ranjal alukdar	903352/ -do-
30	Badruddin	903407/ -do-	81	Jehedul Isalam	903353/ -do-
31	Gulap Hussain	903408/ -do-	82	Aminul Bhuyan	903354/ -do-
32	Miss Debasri Dutta	903409/ -do-	83	Thaneswar Deka	903355/ -do-
33	Sri Sudananda Sarkar	903410/ -do-	84	Ramakanta Kalita	903356/ -do-
34	Manik Ali	903411/ -do-	85	Md. Haseam Ali	903357/ -do-
35	Hatiszur Rahman	903412/ -do-	86	Sameshuddin	903358/ -do-
36	Roushanua Pabin	903413/ -do-	87	Johidul Islam	903359/ -do-
37	Mazaafar Ali Ahmed	903414/ -do-	88	Abdul Sattar	903360/ -do-
38	Abul Hatim	903415/ -do-	89	Md. Nabibor Rahman	903361/ -do-
39	Esuf Ali	903416/ -do-	90	Amjat Khan	903362/ -do-
40	Sahidu Islam	903417/ -do-	91	Atab Ali Ahmed	903363/ -do-
41	Dewan Sadulla Ahmed	903418/ -do-	92	Sural Ali	903364/ -do-
42	Abdul Aziz	903419/ -do-	93	Nabibul Hussain	903365/ -do-
43	Rafiqul Islam	903420/ -do-	94	Samsu Allah	903379/ -do-
44	Saiguddin Ahmed	903421/ -do-	95	Mahindra Akalita	903366/ -do-
45	Mamoni Medhi	903422/ -do-	96	Hriday Kalita	903367/ -do-
46	Gajen Kalita	903423/ -do-	97	R. Rahman	903380/ -do-
47	Sadulla	903521/ -do-	98	Brojen Roy	905829/ -do-
48	I. Hussain	903522/ -do-	99	Akshay Kr. Kalita	905830/ 23.3.09
49	M. Khamen	903523/ -do-	100	Kamaleswar Baruah	903614/ -do-
50	Kalisaran Thakuria	903570/6.10.08	101	Amrit Medhi	903614/11.12.08
51	Sailen Patgiri	903571/ -do-			

Appendix-17 (A)*(Ref to Para No 2.12; Page 43)***Statement showing non-deduction of AVAT from suppliers bills by PRIs**

Sl. No.	Name of PRI	Period procurement	Value of procurement (₹ in lakh)	Amount of AVAT (₹ in lakh)
1.	Barpeta ZP	Feb/08-Dec/09	10.74	1.29
2.	Dhubri ZP	Oct/06-Feb/08	81.46	3.26
3.	Goalpara ZP	Mar/08-Mar/10	97.78	3.91
4.	Chakahaka AP	Aug/08-Mar/10	3.56	0.14
5.	Rangapara AP	Mar/08-Feb/10	11.68	0.46
6.	Rongjuli AP	Jun/07-Mar/10	16.97	1.23
7.	Chaygaon AP	Aug/07-Mar/10	12.25	0.50
8.	Agia GP	Jun/09-Dec/09	8.46	0.34
9.	Bogodi GP	Apr/07-Mar/10	2.35	0.11
10.	Fesukhowa GP	Mar/09-Nov/10	2.21	0.09
11.	Gobardhana GP	Aug/09-Feb/10	2.63	0.12
12.	Rampur AP	Aug/09-Mar/10	4.19	0.52
13.	Rampur GP	Nov/07-Sep/10	1.43	0.14
Total			255.71	12.11

Appendix-17 (B)*(Ref to Para No. 2.12; Page 43)***Statement showing non deposit of AVAT deducted from suppliers bills to the account of Government by PRIs**

Sl. No.	Name of PRI	Period procurement	Value of procurement (₹ in lakh)	Amount of AVAT deducted (₹ in lakh)	Position as on
1.	Goalpara ZP	Jul/09	2.84	0.11	Nov/10
2.	Dhubri ZP	Feb/08-Jun/08	177.97	6.85	Nov/10
3.	Chakchaka AP	Apr/08-Mar/10	12.23	0.54	Dec/10
Total			193.04	7.50	

Appendix-18

(Ref to Para No. 3.1.2; Page 48)

Statement showing loss due to remission allowed

Year	Name of the Market	Settled value (in ₹)	Remission allowed (in ₹)
i)Tinsukia MB			
2007-08	Cow market	9,46,916/-	2,41,047
	Bi-weekly Market	3,54,186/-	1,01,000
	Goat Market	1,39,992/-	35,000
	Daily Bazar	1,13,401/-	46,100
2008-09	Cow market	9,46,916/-	3,46,916
	Bi-weekly Market	3,54,186/-	1,37,093
	Goat Market	1,39,992/-	45,644
	Daily Bazar	70,000/-	15,000
2009-10	Cow market	16,21,575/-	5,63,787
	Bi-weekly Market	6,25,547/-	2,18,940
	Goat Market	2,85,561/-	99,946
	Daily Bazar	1,00,100/-	30,05
Total Tinsukia MB			18,80,523/-
Lakhipur TC			
07-08	Daily fish market	1428826/-	200000
07-08	Daily Vegetable market	1281375/-	150000
07-08	Sunday Hat	913523/-	113380
08-09	Daily Vegetable market	1620001/-	150000
08-09	Sunday Hat	1031623/-	100000
Total Lakhipur TC			713380
Grand total			25,93,903

Appendix-19

(Ref to Para No. 3.3.3; Page 57)

Inadmissible expenditure under TFC Award

Particulars of TFC grants received		Expenditure incurred				
Name of the installment	Amount (₹)	Sl. No.	Vr. No.	Amount paid (₹)	Purpose	To whom paid
1 st installment 2005-06	1,17,63,500	1	153, 154, 155 dt. 30/6/06	14,25,916	Procurement of PC and accessories	M/s HCL Inpsys
		2	9, 10 dt. 9/11/06; 104, 105, 106 dt. 22/7/06	5,67,441	Repair of Adabari Bus Parking Field	Shri Bibash Das
		3	70, 71 dt. 22/11/06	59,990	Purchase of Sony Laptop	
		4	32 dt. 19/12/06	26,050	Service connection to Adabari Bus Station	Divisional Engineer, Electrical Sub-Div., Jalukbari
		5	33 dt. 19/12/06	33,775	Purchase of electrical materials for installation of street light at Adabari Bus Stand.	M/s Dutta Electricals
2 nd installment of 2005-06 and 1 st installment of 2006-07	2,35,00,000	6	99, 100 dt. 5/8/09; 170, 171 dt. 21/1/10; 50, 51 dt. 9/6/10; 81, 82, 83 dt. 24/3/10; 228, 229 dt. 27/7/10	58,70,230	(i) Installation of Sodium Vapour Lamp at Adabari Bus Stand; (ii) Supply of street light materials; (iii) repair & replacement of non-functional street light.	M/s Dutta Electricals
		7	250, 251 dt. 19/8/09	18,48,500	Purchase of Tata Mobile Model 207 (4 no) for Health, Enforcement Water works and Electrical Branches	M/s Himatsinka Auto
		8	70 dt. 16/11/09	39,350	Purchase of AC canon with installation charge	Shri Bhabesh Goswami, Nazir
2 nd installment of 2006-7	1,17,76,000	9	108,109 dt. 15/5/10	4,99,443	Supply of Thermal Fogging Machine	M/s Intermix Marketing & consultancy
		10	47 dt. 6/8/10	63,97,435	80% advance against proforma invoice for supply of ISI work centrifugally cast ductile iron pipes etc. for laying of 100 mm dia pipe line for S.K. Bhuyan Road and others.	M/s Electro Castings Ltd.
Total				1,63,68,130		