

## **Appendix-1.1**

(Reference: Paragraph 1.1; Page-1)

### **Part-A: Structure and Form of Government Accounts**

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

#### **Part I: Consolidated Fund**

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

#### **Part II: Contingency Fund**

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

#### **Part III: Public Account**

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

**Appendix-1.1**

(Reference: Paragraph 1.1; Page-1)

**PART-B: Layout of Finance Accounts**

<b>Statement</b>	<b>Layout</b>
Statement No. 1	Presents the summary of transaction of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements etc., in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives financial results of Irrigation Works for the current year.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc., raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2008.
Statement No. 9	Shows the revenue and expenditure under different heads for the current year as a percentage of total revenue/total expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides detailed account of revenue expenditure by minor heads under non-plan, State plan and centrally sponsored schemes separately and capital expenditure major head wise.
Statement No. 13	Depicts the detailed statement of capital expenditure incurred during and to the end of the current year.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc., up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed statement of receipts, disbursements and balances under heads of accounts relating to Debt, Deposit, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed statement of debt and other interest bearing obligations of the Government.
Statement No. 18	Provides the detailed statement of loans and advances made by the Government of Assam, the amount of loans repaid during the year, the balances at the end of the year and amount of interest received during the year.
Statement No. 19	Gives the details of earmarked balances.

## Appendix-1.1

(Reference: Paragraph-1.1.3; Page-2)

## Part-C: Outcome Indicators of the States' Own Fiscal Correction Path

(Rupees in crore)

	Base year estimate	2004-05 Actual	2005-06 (R.E)	2006-07 (B.E)	2007-08	2008-09	2009-10
<b>A. STATE REVENUE ACCOUNT</b>							
1. Own Tax Revenue.	2364.83	2711.75	3365.76	3826.88	4209.57	4630.52	5093.58
2. Own Non-Tax Revenue.	693.69	1070.03	1387.46	1469.92	1543.42	1620.59	1701.61
<b>3. Own Tax + Non-Tax Revenue (1 + 2)</b>	<b>3058.52</b>	<b>3781.78</b>	<b>4753.22</b>	<b>5296.80</b>	<b>5752.99</b>	<b>6251.11</b>	<b>6795.19</b>
4. Share in Central Taxes & Duties.	1894.12	2585.90	3074.31	3674.80	4042.28	4446.51	4891.16
5. Plan Grants.	2324.63	3115.80	5341.00	5648.12	5904.94	6179.74	6473.78
6. Non-Plan Grants.	299.41	453.79	1116.51	1041.73	1024.00	1083.66	1148.78
<b>7. Total Central Transfer (4 to 6)</b>	<b>4518.16</b>	<b>6155.49</b>	<b>9531.82</b>	<b>10364.65</b>	<b>10971.22</b>	<b>11709.91</b>	<b>12513.72</b>
<b>8. Total Revenue Receipts (3+7)</b>	<b>7576.68</b>	<b>9937.27</b>	<b>14285.04</b>	<b>15661.45</b>	<b>16724.21</b>	<b>17961.02</b>	<b>19308.91</b>
9. Plan Expenditure.	1859.35	2021.37	4278.77	3443.13	3615.29	3796.05	3985.85
10. Non-Plan Expenditure.	6662.05	8207.77	10337.75	12653.10	12833.22	13263.89	13666.06
11. Salary Expenditure.	3903.98	4925.85	5097.84	6335.73	6652.52	6985.14	7334.40
12. Pension.	830.58	1062.39	1046.16	1466.46	1539.78	1616.77	1697.61
13. Interest Payments.	1379.44	1403.53	2103.27	2314.29	2430.00	2575.80	2756.11
14. Subsidies-General.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Subsidies-Power.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>16. Total Revenue Expenditure (9+10)</b>	<b>8521.40</b>	<b>10229.14</b>	<b>14616.52</b>	<b>16096.23</b>	<b>16448.51</b>	<b>17059.94</b>	<b>17651.91</b>
17. Salary+Interest+Pensions(11+12+13)	6114.00	7391.77	8247.27	10116.48	10622.30	11177.72	11788.12
18. As % of Revenue Receipts (17/8)	80.69	74.38	57.73	64.59	63.51	62.23	61.05
<b>19. Revenue Surplus/Deficit (8-16)</b>	<b>-944.72</b>	<b>-291.87</b>	<b>-331.48</b>	<b>-434.78</b>	<b>275.70</b>	<b>901.08</b>	<b>1657.00</b>
<b>B. Consolidated Revenue Account:</b>							
1. Power Sector loss/profit net of actual subsidy transfer.	-94.67	-101.27	-48.80	0.00	0.00	0.00	0.00
2. Increase in debtors during the year in power utility accounts [Increase (-)]	0.00	-14.44	89.33	67.00	50.25	37.69	11.31
3. Interest payment on off budget borrowings & SPV borrowings made by PSU/SPUs outside budget.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total (1 to 3)	-94.67	-115.71	40.53	67.00	50.25	37.69	11.31
<b>5. Consolidated Revenue Deficit (A 19+ B 4)</b>	<b>-1039.39</b>	<b>-407.58</b>	<b>-290.95</b>	<b>-367.78</b>	<b>325.95</b>	<b>938.77</b>	<b>1668.31</b>
<b>C. CONSOLIDATED DEBT:</b>							
1. Outstanding debt and liability.	13212.82	16417.72	18007.26	19492.22	21968.24	23746.01	25286.79
2. Total outstanding guarantee of which (a) guarantee on account of off budgeted borrowing and SPV borrowing.	1855.84	1382.95	1272.93	1209.28	1148.82	1091.38	1036.81
		0.00	0.00	0.00	0.00	0.00	0.00
<b>D. CAPITAL ACCOUNT:</b>							
1. Capital Outlay.	733.63	2180.53	2565.01	2779.62	2640.64	2561.42	3073.70
2. Disbursement of Loans and Advances.	170.35	974.19	199.74	148.12	158.49	169.58	181.45
3. Recovery of Loans and Advances.	28.83	1389.14	43.55	43.10	47.41	52.15	57.37
4. Other capital receipts.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. GROSS FISCAL DEFICIT (GFD)</b>	<b>1819.87</b>	<b>2057.45</b>	<b>3052.68</b>	<b>3319.42</b>	<b>2476.02</b>	<b>1777.77</b>	<b>1540.78</b>
GSDP (Rs. crore) at current prices.		43529.85	47012.24	50773.22	54835.07	59221.88	63959.63
		Quick					
Assumed Nominal Growth Rate (%)		-	8%	8.0%	8%	8%	8%
<b>F. Fiscal Deficit/GSDP (%).</b>		<b>4.73</b>	<b>6.49</b>	<b>6.54</b>	<b>4.52</b>	<b>3.00</b>	<b>2.41</b>

**Appendix-1.1**

(Reference: Paragraph 1.3; Page-5)

**Part-D: List of terms used in Chapter I and basis of their calculation**

<b>Terms</b>	<b>Basis of calculation</b>
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X)/Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048-Appropriation for Reduction or Avoidance of Debt

**Appendix-1.2**

(Reference-Paragraph 1.3 and 1.7; Page-5 and 19)

**Summarised Financial Position of the Government of Assam as on 31 March 2008**

(Rupees in crore)

As on 31 March 2007	Liabilities		As on 31 March 2008
<b>12402.53</b>		<b>Internal Debt</b>	<b>13032.55</b>
	7296.52	Market Loans bearing interest	7841.03
		Market Loans not bearing interest	0.05
	2.73	Loans from LIC	2.35
	18.69	Loans from General Insurance Corporation of India	16.62
	303.13	Loans from NABARD	434.03
	0.08	Compensation and other Bonds	0.08
	(-)24.49	Loans from NCDC	(-) 30.05
	116.87	Loans from other Institutions	88.04
		Ways and Means Advances	
	4688.26	Special Securities issued to National Small Savings Fund of the Central Government	4679.66
	0.74	Other Loans	0.74
<b>2775.31</b>		<b>Loans &amp; Advances from Central Government</b>	<b>2708.45</b>
	0.24	Pre 1984-85 Loans	0.24
	86.98	Non-Plan Loans	86.61
	2213.27	Loans for State Plan Schemes	2143.60
	258.57	Loans for Central Plan Schemes	258.57
	41.68	Loans for Centrally Sponsored Plan Schemes	44.86
	61.57	Loans for Special Plan Schemes	61.57
	113.00	Ways and Means Advances	113.00
<b>3614.78</b>		<b>Small Savings, Provident Funds, etc.</b>	<b>3932.74</b>
<b>564.07</b>		<b>Deposits</b>	<b>705.62</b>
<b>1126.47</b>		<b>Reserve Funds</b>	<b>1491.85</b>
<b>50.00</b>		<b>Contingency Fund</b>	<b>50.00</b>
<b>114.41</b>		<b>Surplus on Government Account</b>	<b>2695.17</b>
	2210.41	Current year's surplus	2580.76
		Add: Miscellaneous Government Account	-
	2096.00	Less: Accumulated deficit upto 31 March 2007	-
		Add: Accumulated surplus upto 31 March 2007	114.41
<b>--</b>		<b>Overdraft with Reserve Bank of India</b>	<b>-</b>
<b>20647.57</b>		<b>Total</b>	<b>24616.38</b>
As on 31 March 2007	Assets		As on 31 March 2008
<b>11896.81</b>		<b>Gross Capital Outlay on Fixed Assets</b>	<b>13584.92</b>
	1984.46	Investments in shares of Companies, Corporations etc.	1989.32
	9912.35	Other Capital Outlay	11595.60
<b>2721.29</b>		<b>Loans and Advances</b>	<b>2823.85</b>
	2022.06	Loans for Power Project	2118.57
	550.81	Other Development loans	588.30
	148.42	Loans to Government Servants and Miscellaneous loans	116.98
<b>938.77</b>		<b>Civil Advances</b>	<b>1642.02</b>
<b>395.10</b>		<b>Remittance Balances</b>	<b>361.33</b>
<b>1362.98</b>		<b>Suspense and Miscellaneous Balances</b>	<b>1411.25</b>
<b>629.93</b>		<b>Investments out of Reserve Fund</b>	<b>833.93</b>
<b>2702.69</b>		<b>Closing Cash-Balances</b>	<b>3959.08</b>
	5.69	Departmental Cash Balances including Permanent Advances	3.40
	3253.65	Cash Balance Investments	5150.68
	(-)556.65	Deposit with Reserve Bank of India	(-) 1195.00
<b>20647.57</b>		<b>Total</b>	<b>24616.38</b>

**Appendix-1.3**

(Reference-Paragraph 1.3; Page-5)

**Abstract of Receipts and Disbursements for the year 2007-2008**

(Rupees in crore)

Receipts				Disbursements					
2006-07		2007-08	2006-07		Non-Plan	Plan	Total	2007-08	
<b>Section-A: Revenue</b>									
<b>13666.94</b>	<b>I-Revenue receipts</b>		<b>15324.92</b>	<b>11456.53</b>	<b>I- Revenue expenditure</b>	<b>10676.78</b>	<b>2067.38</b>	<b>12744.16</b>	<b>12744.16</b>
<b>3483.32</b>	<b>Tax revenue</b>	<b>3359.50 (a)</b>		<b>4302.36</b>	<b>General services</b>	<b>4920.99</b>	<b>3.43</b>	<b>4924.42</b>	
<b>1859.27</b>	<b>Non-tax revenue</b>	<b>2134.59</b>		<b>4477.48</b>	<b>Social Services</b>	<b>3997.95</b>	<b>958.80</b>	<b>4956.75</b>	
3898.99	State's share of Union Taxes	4918.21 (b)		2751.12	Education, Sports, Art and Culture	2837.33	209.72	3047.05	
708.70	Non-Plan Grants	885.66		568.40	Health and Family Welfare	513.48	139.78	653.26	
2754.19	Grants for State Plan Schemes	2978.36		328.87	Water Supply, Sanitation, Housing and Urban Development	202.21	108.93	311.14	
53.69	Grants for Special Plan Schemes	192.34		10.65	Information and Broadcasting	17.12	2.14	19.26	
908.78	Grants for Central and Centrally Sponsored Plan Schemes	856.26		355.64	Welfare of Scheduled caste, Scheduled tribes & other Backward classes.	19.84	239.28	259.12	
				40.73	Labour and labour Welfare	30.37	3.70	34.07	
				410.36	Social Welfare and Nutrition	364.70	255.25	619.95	
				11.71	Others	12.90		12.90	
				<b>2668.89</b>	<b>Economic Services</b>	<b>1748.90</b>	<b>1105.15</b>	<b>2854.05</b>	
				613.58	Agriculture and Allied Activities	502.64	169.68	672.32	
				561.36	Rural Development	240.72	545.04	785.76	
				27.01	Special Areas Programmes	33.66	19.56	53.22	
				269.22	Irrigation and Flood Control	292.05		292.05	
				290.94	Energy	30.76	0.06	30.82	
				112.74	Industry and Minerals	126.30	51.62	177.92	
				386.65	Transport	466.53	37.19	503.72	
				2.01	Science Technology & Environmt.	0.44	5.24	5.68	
				405.38	General Economic Services	55.80	276.76	332.56	
				<b>7.80</b>	<b>Grants-in-aid and Contributions</b>	<b>8.94</b>	<b>-</b>	<b>8.94</b>	
	<b>II-Revenue deficit carried over to Section-B</b>			<b>2210.41</b>	<b>II-Revenue surplus carried over to Section-B</b>				<b>2580.76</b>

(a) Excluding share of net proceeds of taxes and duties assigned to state under various heads viz., 0020, 0021, 0028, 0032, 0037, 0038, 0044, & 0045.

(b) Share of net proceeds assigned to State.

**Appendix-1.3 (Continued)**  
**Section-B**

Receipts				Disbursements				
2006-07		2007-08	2006-07		Non-Plan	Plan	Total	2007-08
<b>Section-B</b>								
1025.71	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		2702.69	--	III-Opening Overdraft from RBI			--
--	IV Miscellaneous Capital receipts	--	1452.98		IV-Capital Outlay	217.28	1470.83	1688.11
			23.17		General services	19.36	23.92	43.28
			155.13		Social Services	11.67	253.94	265.61
			1.75		Education, Sports, Art and Culture	-	1.18	1.18
			3.70		Health and Family Welfare	0.79	3.07	3.86
			149.49		Water Supply, Sanitation, Housing and Urban Development	10.88	249.07	259.95
			0.13		Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	--	0.62	0.62
			0.06		Others	--	--	--
			1274.68		Economic Services	186.25	1192.97	1379.22
			1.02		Agriculture and Allied Activities	-	1.43	1.43
			400.56		Special Areas Programmes	-	227.62	227.62
			197.01		Irrigation and Flood control	0.01	196.22	196.23
			208.23		Energy	93.77	325.54	419.31
			99.89		Industry and Minerals	-	17.60	17.60
			357.32		Transport	92.47	424.15	516.62
			10.65		General Economic Services	--	0.41	0.41
34.57	V-Recoveries of Loans and Advances	40.33	80.63		V-Loans and Advances disbursements			142.89
--	From Power Projects	5.85	72.54		For Power Projects			102.36
34.43	From Government Servants	34.31	3.78		To Government Servants			2.87
0.14	From Others	0.17	4.31		To Others			37.66
2210.41	VI-Revenue surplus brought down	2580.76	--		VI-Revenue deficit brought down			

**Appendix-1.3 (Concluded)**

Receipts			Disbursements						
2006-07		2007-08	2006-07					2007-08	
<b>1115.71</b>	<b>VII-Public debt receipts</b>		<b>1138.30</b>	<b>494.73</b>	<b>VII-Repayment of Public Debt</b>	<b>NP</b>	<b>P</b>	<b>Total</b>	<b>575.14</b>
1102.84	Internal debt other than ways and means Advances and overdraft	1199.08		382.15	Internal debt other than Ways and Means Advances and Overdraft			569.06	
	Net transaction under Ways and Means Advances including Overdraft	-	--	-	Net transaction under Ways and Means Advances including Overdraft			--	
12.87	Loans and Advances from Central Government	(-) 60.78		112.58	Repayment of Loans and Advances to Central Government			6.08	
	<b>VIII-Inter State Settlement</b>	-	--	--	<b>VIII-Inter State Settlement</b>			--	-
	<b>IX-Appropriation to Contingency Fund</b>	--	-	--	<b>IX-Appropriation to Contingency Fund</b>			--	-
	<b>X-Amount transferred to Contingency Fund</b>	--	--		<b>X-Expenditure from Contingency Fund</b>			--	-
<b>4846.21</b>	<b>XI-Public Account receipts</b>		<b>6093.34</b>	<b>4501.58</b>	<b>XI-Public Account disbursements</b>				<b>6190.20</b>
565.99	Small Savings and Provident fund	608.29		216.60	Small Savings and Provident Funds			290.34	
370.28	Reserve funds	505.47		293.40	Reserve Funds			344.08	
(-)158.03	Suspense and Miscellaneous	(-) 2.49		(-)247.01	Suspense and Miscellaneous			45.79	
1917.67	Remittance	2242.87		1961.67	Remittances			2209.09	
2150.30	Deposits and Advances	2739.20		2276.92	Deposits and Advances			3300.90	
-	<b>XII-Closing overdraft from Reserve Bank of India</b>		--	<b>2702.69</b>	<b>XII-Closing cash balance</b>				<b>3959.08</b>
				-	Cash in Treasuries and Local Remittances			--	
				(-)556.65	Deposits with Reserve Bank			(-) 1195.00	
				5.69	Departmental Cash Balance including permanent Advances			3.40	
				3253.65	Cash Balance Investment			5150.68	
<b>22899.55</b>	<b>Total</b>		<b>27880.34</b>	<b>22899.55</b>	<b>Total</b>				<b>27880.34</b>



**Appendix-1.4**

(Reference-Paragraph-1.3; Page-5)

**Sources and Application of Funds**

(Rupees in crore)

	2006-07		Sources	2007-08
<b>1</b>	13666.94		Revenue receipts	15324.92
<b>2</b>	34.57		Recoveries of Loans and Advances	40.33
<b>3</b>	620.98		Increase in Public debt	563.16
<b>4</b>	344.63		Net receipts from Public account	(-) 96.86
		349.39	Net effect of Small Savings	317.95
		(-)126.62	Net effect of Deposits and Advances	(-) 561.70
		76.88	Net effect of Reserve Funds	161.39
		88.98	Net effect of suspense and Miscellaneous transactions	(-) 48.28
		(-)44.00	Net effect of Remittance transactions	33.78
<b>5</b>	-		Net effect of Contingency Fund transactions	--
<b>6</b>			Decrease in closing cash balance	--
<b>7</b>	-		Overdraft from RBI	--
	<b>14667.12</b>		<b>Total</b>	<b>15831.55</b>
			<b>Application</b>	
<b>1</b>	11456.53		Revenue expenditure	12744.16
<b>2</b>	80.63		Lending for development and other purposes	142.89
<b>3</b>	1452.98		Capital expenditure	1688.11
<b>4</b>	-		Net effect of Contingency Fund transactions	--
<b>5</b>	1676.98		Increase in closing Cash balance	1256.39
<b>6</b>	-		Repayment of overdraft	--
	<b>14667.12</b>		<b>Total</b>	<b>15831.55</b>

Explanatory Notes to Appendix 1.2, 1.3 and 1.4.

1. The abridged accounts in the foregoing statements have to read with comments and explanations in the Finance Accounts.
2. Suspense and Miscellaneous balance include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.

**Appendix-1.5**  
(Reference-Paragraph-1.3 and 1.7; Page-5 and 19)

**Time Series Data on State Government Finances**

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-2008
<b>Part A. Receipts</b>						
<b>1. Revenue Receipts</b>	<b>6793</b>	<b>7765</b>	<b>9937</b>	<b>12045</b>	<b>13667</b>	<b>15325</b>
(i) Tax Revenue	1935 (28)	2070(27)	2713 (27)	3232 (27)	3483 (25)	3359 (22)
Taxes on Agricultural Income	3	3	5	7	3	3
Taxes on Sales, Trade etc.	1441 (74)	1551(75)	2099 (77)	2568 (80)	2783 (80)	2691 (80)
Taxes and duties on Electricity	13 (1)	3	62 (2)	13	16	5
State Excise	122 (6)	129 (6)	144 (6)	160 (5)	175 (5)	189 (6)
Taxes on vehicles	116 (6)	124 (6)	135 (5)	156 (5)	151 (4)	139 (4)
Stamps and Registration fees	50 (3)	62 (3)	72 (3)	86 (3)	97 (3)	110 (3)
Land Revenue	62 (3)	62 (3)	58 (2)	75 (2)	74 (2)	80 (2)
Other Taxes	128 (7)	136 (7)	138 (5)	167 (5)	184 (5)	142 (4)
(ii) Non Tax Revenue	693 (10)	946 (12)	1070 (11)	1459 (12)	1859 (14)	2135 (14)
(iii) State's share in Union taxes and duties	1814 (27)	2162 (28)	2584 (26)	3057 (25)	3899 (29)	4918 (32)
(iv) Grants in aid from Government of India	2351 (35)	2587 (33)	3570 (36)	4297 (36)	4426 (32)	4913 (32)
<b>2. Misc Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>6793</b>	<b>7765</b>	<b>9937</b>	<b>12045</b>	<b>13667</b>	<b>15325</b>
<b>4. Recovery of Loans and Advances</b>	<b>28</b>	<b>40</b>	<b>1389</b>	<b>38</b>	<b>35</b>	<b>40</b>
<b>5. Public Debt Receipts</b>	<b>3034</b>	<b>2304</b>	<b>3211</b>	<b>1379</b>	<b>1116</b>	<b>1138</b>
Internal Debt (excluding Ways and Means Advance and Overdraft)	926 (30)	850 (37)	1824 (57))	5614 (407)	1103 (99)	1199 (105)
Net transactions under Ways and Means Advance and Overdraft	50 (2)	2	90 (3)	(-) 317 (-23)	--	--
Loans and Advances from Government of India*	2058 (68)	1452 (63)	1297 (40)	(-) 3918 (-284)	13 (1)	(-) 61 (-5)
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>9855</b>	<b>10109</b>	<b>14537</b>	<b>13462</b>	<b>14818</b>	<b>16503</b>
<b>7. Contingency Fund receipts</b>	<b>35</b>	<b>-</b>	<b>--</b>	<b>--</b>	<b>-</b>	<b>--</b>
<b>8. Public Account receipts</b>	<b>2290</b>	<b>3957</b>	<b>2988</b>	<b>4146</b>	<b>4846</b>	<b>6093</b>
<b>9. Total receipts of Government (6+7+8)</b>	<b>12180</b>	<b>14066</b>	<b>17525</b>	<b>17608</b>	<b>19664</b>	<b>22596</b>
<b>Part B. Expenditure/Disbursement</b>						
<b>10. Revenue Expenditure</b>	<b>7113 (92)</b>	<b>8450 (92)</b>	<b>10229 (77)</b>	<b>10536 (90)</b>	<b>11456(88)</b>	<b>12744 (87)</b>
Plan	1332 (19)	1429 (17)	2021 (20)	2129 (20)	1662 (15)	2067 (16)
Non Plan	5781 (81)	7021 (83)	8208 (80)	8407 (80)	9794 (85)	10677 (84)
General Services (including interest payments)	3112 (44)	3529 (42)	3689 (36)	4201 (40)	4302 (38)	4924 (39)
Social Services	2898 (41)	3361 (40)	4262 (42)	3987 (38)	4477 (39)	4957 (39)
Economic Services	1095 (15)	1547 (18)	2265 (22)	2337 (22)	2669 (23)	2854 (22)
Grants-in-aid and contributions	8	12	13	11	8	9
<b>11. Capital Expenditure</b>	<b>506 (7)</b>	<b>622 (7)</b>	<b>2181 (16)</b>	<b>1085 (9)</b>	<b>1453(11)</b>	<b>1688 (12)</b>
Plan	455 (90)	567 (91)	776 (36)	1013 (93)	1403 (97)	1471 (87)
Non Plan	51 (10)	55 (9)	1405 (64)	72 (7)	50 (3)	217 (13)
General Services	11 (2)	18 (3)	23 (1)	10 (1)	23 (1)	43 (2)
Social Services	22 (4)	39 (6)	48 (2)	45 (4)	155 (11)	266 (16)
Economic Services	472 (93)	565 (91)	2110 (97)	1030 (95)	1275 (88)	1379 (82)
<b>12. Disbursement of Loans and Advances</b>	<b>131 (2)</b>	<b>128 (1)</b>	<b>974 (7)</b>	<b>106 (1)</b>	<b>81 (1)</b>	<b>143 (1)</b>
<b>13. Total (10+11+12)</b>	<b>7750</b>	<b>9200</b>	<b>13384</b>	<b>11727</b>	<b>12990</b>	<b>14575</b>

## Appendix-1.5 (Continued)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-2008
<b>14. Repayment of Public Debt</b>	<b>1187</b>	<b>1397</b>	<b>1361</b>	<b>360</b>	<b>495</b>	<b>575</b>
Internal Debt (excluding Ways & Means Advances and Overdraft)	82 (7)	197 (14)	234 (17)	249 (69)	382 (77)	569 (99)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-	-
Loans and Advances from Government of India*	1105 (93)	1200(86)	1127 (83)	111 (31)	113 (23)	6 (1)
<b>15. Appropriation to Contingency Fund</b>	<b>35</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>8972</b>	<b>10597</b>	<b>14745</b>	<b>12087</b>	<b>13485</b>	<b>15150</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-	-
<b>18. Public Account disbursements</b>	<b>2428</b>	<b>3160</b>	<b>3003</b>	<b>4259</b>	<b>4502</b>	<b>6190</b>
<b>19. Total disbursement by the state (16+17+18)</b>	<b>11400</b>	<b>13757</b>	<b>17748</b>	<b>16346</b>	<b>17987</b>	<b>21340</b>
<i>Part C. Deficits</i>						
20. Revenue Deficit (-)/Surplus (+)	(-320)	(-) 685	(-) 292	(+) 1509	(+) 2211	(+) 2581
21. Fiscal Deficit (-)/Surplus (+)	(-) 929	(-) 1395	(-) 2058	(+) 356	(+) 712	(+) 790
22. Primary Deficit (-)/Surplus (+)	(+) 316	(+) 51	(-) 654	(+) 1866	(+) 2227	(+) 2302
<b>Part D. Other data</b>						
23. Interest Payments (Included in revenue expenditure)	1245	1446	1404	1510	1516	1512
24. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	2757 (105)	745 (25)	725 (19)	768	755*	756 (14)
25. Financial Assistance to local bodies etc.	876	1021	2194	1250	1273	655
26. Ways and Means Advances/Overdraft availed (days)	315	290	81/129	32/30	-	-
27. Interest on Ways and Means Advances/overdraft	44	37	14	4	-	-
28. Gross State Domestic Product (GSDP) †	43332	47191	52920	57543 (P)	65033 (Q)	72700 (Adv)
29. Outstanding fiscal liabilities (year end)	13720	15285	17855	19082	20598	21871
30. Outstanding guarantees (year end)	1881	1833	711	1273	904	951
31. Maximum amount guaranteed (year end)	2888	2904	1034	1727	1563	1189
32. Number of incomplete projects	683	406	434	405	340	391
33. Capital blocked in incomplete projects	262	218	219	183	224	375

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

(P) = Provisional estimates (Q) = Quick estimates (Adv) = Advance estimates NA = Not Available

†The provisional GSDP figures from 2004-05 to 2006-07 hitherto shown have been modified in accordance with the figures furnished by the State Government in 'Economic Survey 2007-08' and figures for 2007-08 are Advance Estimates figures as furnished by the Director of Economics and Statistics.

\*Includes Ways and Means Advances from Government of India.

\*Arrears of revenue on sales tax, forestry and wildlife, royalty on coal, lignite and limestone, land revenue, Irrigation, Village and Industries as of September 2008. Such information on other Tax/Non-tax revenues was awaited as of September 2008.

**Appendix-1.6**

(Reference-Paragraph-1.6.5; Page-19)

**Statement showing cases of misappropriation, losses and defalcation etc., reported to Audit upto March 2008**

(Rupees in lakh)

Sl. No.	Name of the Department	Up to 2002-03		Up to 2003-04		Up to 2004-05		Up to 2005-06		Up to 2006-07		Up to 2007-08		Total	
		N	A	N	A	N		A	N	A	N	A	N	A	N
1	Agriculture	5	2.65	--	--	--								5	2.65
2	A.H & Vety.	4	0.90	--	--	--								4	0.90
3	Co-operation	1	0.32	--	--	--								1	0.32
4	Education	16	103.34	--	--	--								16	103.34
5	Finance	12	25.09	--	--	--								12	25.09
6	Flood Control	8	1.75	--	--	--								8	1.75
7	Home	8	4.61	--	--	--								8	4.61
8	Revenue	29	151.92	--	--	--								29	151.92
9	Statistics	2	0.10	--	--	--								2	0.10
10	Town & Country Planning	1	0.10	--	--	--								1	0.10
11	Road & Water Transport	4	2.54	--	--	--								4	2.54
12	Soil Conservation.	3	0.22	--	--	--								3	0.22
13	Fishery	3	3.08	--	--	--								3	3.08
14	Tribal & Social welfare	3	3.77	--	--	--								3	3.77
15	Law	1	0.50	--	--	--								1	0.50
16	Labour	2	0.43	--	--	--								2	0.43

## Appendix-1.6 (Continued)

Sl. No.	Name of the Department	Up to 2002-03		Up to 2003-04		Up to 2004-05		Up to 2005-06		Up to 2006-07		Up to 2007-08		Total	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
17	Supply	1	0.05											1	0.05
18	State Lottery	1	1.72											1	1.72
19	Sericulture & weaving	7	2.31											7	2.31
20	Industry	5	0.82											5	0.82
21	Panchayat & Community Development.	8	2.05											8	2.05
22	P.H.E	5	2.44											5	2.44
23	Medical	9	2.08											9	2.08
24	Personal (B)	11	6.68											11	6.68
25	Public Works	17	6.55											17	6.55
26	District Council	1	0.97											1	0.97
27	Election	1	0.03											1	0.03
28	W.P.T & Backward classes	1	5.88											1	5.88
29	Autonomous Council	1	5.14											1	5.14
30	Irrigation	28	15.64											28	15.64
31	Forest	12	8.41											12	8.41
	<b>Total:</b>	<b>210</b>	<b>362.09</b>											<b>210</b>	<b>362.09</b>

N—Number of Cases.

A—Amount (Rupees in lakh)

**Appendix-1.7**

(Reference-Paragraph- 1.7.1; Page-19)

**Details of Incomplete Projects**

(Rupees in crore)

Sl No	Name of the Deptt	Number of incomplete Projects										Total	
		More than 20 Years		From 10 to 20 Years		From 5 to 10 Years		Less than 5 Years		Not available		No.	Amount
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1.	Irrigation	5	0.88	4	0.99	1	0.02	81	18.11	29	8.73	120	28.73
2	PWD (Roads)	--	--	4	1.98	4	0.32	95	237.38	11	7.80	114	247.48
3	PWD (Building)	--	--	--	--	--	--	21	16.02	20	10.09	41	26.11
4	PHE	--	--	2	0.25	--	--	40	13.83	53	12.28	95	26.36
5	Water Resources	--	--	--	--	--	--	12	39.83	9	6.76	21	46.59
	<b>Total</b>	<b>5</b>	<b>0.88</b>	<b>10</b>	<b>3.22</b>	<b>5</b>	<b>0.34</b>	<b>249</b>	<b>325.17</b>	<b>122</b>	<b>45.66</b>	<b>391</b>	<b>375.27</b>

Source: Finance Accounts

**Appendix-1.8**

(Ref: Paragraph- 1.7.2; Page-19)

**Part-A: Particulars of investment at the end of three years ending 2007-08**

(Rs. in crore)

Sl. No.	Group of the concerns	2005-06			2006-07			2007-08		
		Number of concerns	Investment to end of year	Returns during the year	Number of concern	Investment to end of year	Returns during the year	Number of concern	Investment to end of year	Returns during the year
1.	Statutory Corporations	4	1679.45	15.47	4	1679.45	18.54	4	1683.45	24.00 *
2.	Government Companies	23	132.66		24	132.79		24	132.99	
3.	Joint-stock Companies	15	72.07		15	77.59		15	77.60	
4.	Co-operatives	1447	85.77		1449	94.63		1449	95.28	
<b>Total</b>		<b>1489</b>	<b>1969.95</b>	<b>15.47</b>	<b>1492</b>	<b>1984.46</b>	<b>18.54</b>	<b>1492</b>	<b>1989.32</b>	<b>24.00</b>

\* The detailed breakup of the dividend credited to Government Account has not been intimated, as such could not be shown against any particular group of investment.

**Part-B: Details of investment in Statutory Corporations upto the end of 2007-08**

(Rs. in crore)

Sl. No.	Name of the Concern	Period of investment	Amount invested upto the end of 2007-08	Returns during the year
1	Assam Financial Corporation	1954-1996	2.75	Details not available
2	Assam State Warehousing Corporation	1958-2006	1.57	
3	Assam State Transport Corporation	1971-2008	329.13	
4	Assam State Electricity Board	2004-05	1350.00	
<b>Total</b>			<b>1683.45</b>	

**Appendix-2.1**

(Reference to paragraph 2.3.1; Page-30)  
**Areas in which major savings occurred**

(Rupees in crore)

Grant No./ Major Head	Areas in which major savings occurred	Savings
<b>11</b>	<b>Secretariat and Attached Offices (Revenue voted)</b>	
2052	Secretariat General Services	510
3451	Secretariat Economic Services	57
<b>23</b>	<b>Pension and Other Retirement Benefits (Revenue Voted)</b>	
2071	Commuted value of Pension	36
2071	Leave Encashment Benefits	37
<b>29</b>	<b>Medical and Public Health (Revenue Voted)</b>	
2210	Up-gradation of Standard of Administration (Award of 12 <sup>th</sup> Finance Commission)	274
2210	Allopathy, Barpeta Medical College	33
2210	Allopathy, Tezpur Medical College	33
2210	Hospital & Dispensary, GMCH, Guwahati	35
2210	Prevention & Control of diseases, Malaria Eradication Programme	24
<b>38</b>	<b>Welfare of SCs/STs and other Backward Classes etc. (Revenue Voted)</b>	
2055	Police, District Police	26
2202	Government Middle School	61
2202	Government Primary School	138
2202	Teachers Training, Sixth Schedule (Part-I) Areas	67
<b>39</b>	<b>Social Security, Welfare and Nutrition (Revenue Voted)</b>	
2235	Implementation of ICDS Scheme (CSS)	466
2236	Nutrition, Special Nutrition Programme (PMGY)	59
<b>44</b>	<b>North-Eastern Council Schemes (Capital Voted)</b>	
4552	Roads and Bridges	179
4552	Project for construction of various RCC Bridges	55
4552	Project covering 70 nos. of Bridges	80
4552	Various Projects & Schemes for BATC	75
<b>56</b>	<b>Rural Development (Panchayat) (Revenue Voted)</b>	
2515	Assistance to Mahakuma Parishad/Gram Panchayat Staff	15
2515	Tribal Area Sub-plan	40
<b>58</b>	<b>Industries (Capital Voted)</b>	
4885	State Plan & Non-plan Schemes (share different Corporation for modernization)	21
4885	Land acquisition for Gas Cracker Project	34
4885	RIDF-XII Scheme under NABARD	74
<b>62</b>	<b>Power (Electricity) (Capital Voted)</b>	
4801	Capital Outlay on Power Projects, ADBS Loan under Assam Power Sector Dev. Project	90
6801	Loans for Power Project, APDRP	38
<b>71</b>	<b>Education (Elementary, Secondary) (Revenue Voted)</b>	
2202	General Education, Up-gradation of standard of Administration	96
2202	Government Primary Schools	389
2202	Language Development	18



**Appendix-2.2**

(Reference to paragraph 2.3.1; Page-30)

**Statement of various Grants/Appropriations where expenditure fell short by more than Rupees one crore each and more than 10 per cent of total provision****(Rupees in crore)**

<b>Sl. No</b>	<b>Number and Name of the Grant/Appropriation</b>	<b>Total Grant/Appropriation</b>	<b>Savings</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	1-State Legislature (Revenue Voted) (Capital Voted)	24.08 19.65	4.97 10.62
2	2-Council of Ministers (Revenue Voted)	4.83	1.44
3	3-Administration of Justice (Revenue Voted)	81.27	35.32
4	5-Sales Tax and Other Taxes (Revenue Voted)	48.24	25.14
5	6-Land Revenue & Land Ceiling (Revenue Voted) (Capital Voted)	175.34 18.70	88.22 18.70
6	7-Stamps and Registration (Revenue Voted)	14.55	5.08
7	8-Excise and Prohibition (Revenue Voted)	18.00	3.07
8	9-Transport Services (Revenue Voted)	80.79	12.10
9	11-Secretariat and Attached offices (Revenue Voted)	1168.22	591.94
10	13-Treasury and Accounts Administration (Revenue Voted)	105.54	80.57
11	15-Jails (Revenue Voted)	37.07	6.11
12	16-Stationery and Printing (Revenue Voted)	15.75	1.90
13	17-Administrative & Functional Building (Revenue Voted) (Capital Voted)	221.56 71.65	70.69 41.27
14	18-Fire Services (Revenue Voted)	30.00	11.14
15	19-Vigilance Commission & Others (Revenue Voted)	28.58	9.29
16	20-Civil Defense & Home Guards (Revenue Voted)	47.86	5.25
17	24-Aid Materials (Revenue Voted)	2.26	2.26
18	25-Miscellaneous General Services (Revenue Voted)	6.37	6.05
19	26-Education (Higher) (Revenue Voted)	500.17	58.55
20	27-Art & Culture (Revenue Voted) (Capital Voted)	51.05 1.00	33.55 1.00
21	29-Medical & Public Health (Revenue Voted)	1257.16	639.20
22	30-Water Supply & Sanitation (Revenue Voted) (Capital Voted)	145.58 307.79	20.67 110.10
23	31-Urban Development (Town & Country Planning) (Revenue Voted)	73.66	33.00
24	32-Housing Schemes (Revenue Voted)	2.40	1.42
25	33-Residential Buildings (Revenue Voted) (Capital Voted)	12.24 11.14	6.60 6.58
26	34-Urban Development (Municipal Administration) Dept (Revenue Voted)	91.73	41.46
27	35-Information & Publicity (Revenue Voted)	20.12	2.18
28	36-Labour & Employment (Revenue Voted)	80.89	43.89
29	37-Food Storage, Warehousing and Civil Supplies (Revenue Voted)	29.89	8.21

(1)	(2)	(3)	(4)
30	38-Welfare of Scheduled Caste/Scheduled Tribes & Other Backward Classes (Revenue Voted)	1054.23	821.75
31	39-Social Security, Welfare & Nutrition (Revenue Voted)	794.86	541.03
32	41-Natural Calamities (Revenue Voted)	403.10	102.22
33	43-Co-operation (Revenue Voted)	38.39	10.70
	(Capital Voted)	11.02	10.31
34	44-North-Eastern Council (Revenue Voted)	63.25	59.04
	(Capital Voted)	909.88	691.86
35	45-Census, Surveys & Statistics (Revenue Voted)	18.92	5.54
36	46-Weights and Measures (Revenue Voted)	5.93	1.56
37	48-Agriculture (Revenue Voted)	378.88	114.81
38	49-Irrigation (Revenue Voted)	232.25	60.41
	(Capital Voted)	130.05	87.45
39	51-Soil and Water Commission (Revenue Voted)	24.31	4.52
40	52-Animal Husbandry (Revenue Voted)	151.18	59.74
	(Capital Voted)	3.92	3.14
41	53-Dairy Development (Revenue Voted)	24.82	16.37
42	54-Fisheries (Revenue Voted)	45.80	18.92
43	55-Forestry and Wildlife (Revenue Voted)	203.90	75.07
	(Capital Voted)	1.50	1.50
44	56-Rural Development (Panchayat) (Revenue Voted)	605.70	150.44
	(Revenue Charged)	1.71	1.70
45	58-Industries (Revenue Voted)	10.05	1.88
	(Capital Voted)	162.67	139.39
46	59-Sericulture & Weaving (Revenue Voted)	149.76	36.53
47	60-Cottage Industries (Revenue Voted)	30.55	6.20
48	62-Power (Electricity) (Capital Voted)	710.05	188.38
49	63-Water Resources (Revenue Voted)	122.36	18.02
	(Capital Voted)	205.50	116.33
50	64-Roads & Bridges (Revenue Voted)	530.82	131.09
	(Capital Voted)	716.09	234.78
51	65-Tourism (Capital Voted)	5.53	5.12
52	66-Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	138.31	129.37
53	67-Public Debt & Servicing of Debt (Revenue Voted)	2065.89	349.65
	(Capital Charged)	1309.54	734.40
54	68-Loans to Government Servants (Revenue Voted)	8.00	5.42
55	70-Hill Areas (Revenue Voted)	786.26	339.07
56	71-Education (Elementary, Secondary etc.) (Revenue Voted)	3398.19	911.66
57	72-Relief & Rehabilitation (Revenue Voted)	30.45	12.07
58	73-Urban Development (GDD) (Revenue Voted)	62.37	30.77
	(Capital Voted)	133.71	85.17
59	74-Sports & Youth Services (Revenue Voted)	47.74	9.67
60	75-Information Technology (Capital Voted)	22.12	18.58
<b>Total</b>		<b>20554.69</b>	<b>8379.17</b>

**Appendix-2.3**

Reference to paragraph 2.3.4; Page-31)

**Statement showing cases where supplementary provision was wholly unnecessary****(Rupees in crore)**

Sl. No	No. & Name of Grant	Original Grant/ Appropriation	Supplementary	Expenditure	Savings
(1)	(2)	(3)	(4)	(5)	(6)
1	1-State Legislature (Revenue Voted) (Revenue Charged)	23.43 0.44	0.65 0.15	19.11 0.02	4.97 0.57
2	3-Administration of Justice (Revenue Voted)	77.35	3.92	45.95	35.32
3	5-Sales Tax & Other Taxes (Revenue Voted)	47.48	0.76	23.10	25.14
4	6-Land Revenue & Land Ceiling (Revenue Voted) (Capital Voted)	145.41 --	29.93 18.70	87.12 --	88.22 18.70
5	9-Transport Services (Revenue Voted)	76.22	4.57	68.69	12.10
6	11-Secretariat & Attached Offices (Revenue Voted)	1113.64	54.58	576.28	591.94
7	14-Police (Revenue Charged)	0.22	0.44	--	0.66
8	15-Jails (Revenue Voted)	35.57	1.50	30.96	6.11
9	17-Administrative & Functional building (Revenue Voted) (Capital Voted)	201.26 45.16	20.30 26.49	150.87 30.38	70.69 41.27
10	18-Fire Services (Revenue Voted)	29.50	0.50	18.86	11.14
11	21-Guest Houses, Government Hostels etc. (Revenue Voted)	7.36	0.16	7.22	0.30
12	22-Administrative Training (Revenue Voted)	2.30	0.20	2.09	0.41
13	26-Education (Higher Education) (Revenue Voted)	457.81	42.36	441.62	58.55
14	27-Art and Culture (Revenue Voted)	37.79	13.25	17.49	33.55
15	29-Medical & Public Health (Revenue Voted)	1185.88	71.28	617.96	639.20
16	30-Water Supply & Sanitation (Revenue Voted)	140.58	5.00	124.91	20.67
17	31-Urban Development (Town & Country Planning) (Revenue Voted)	68.66	5.00	40.66	33.00
18	33-Residential Buildings (Revenue Voted) (Capital Voted)	11.24 10.94	1.00 0.20	5.64 4.56	6.60 6.58
19	34-Urban Development (Municipal Administration Department) (Revenue Voted)	89.85	1.87	50.26	41.46

(1)	(2)	(3)	(4)	(5)	(6)
20	35-Information & Publicity (Revenue Voted)	18.62	1.49	17.93	2.18
21	36-Labour and Employment (Revenue Voted)	77.76	3.12	36.99	43.89
22	38-Welfare of SCs/STs and Other Backward Classes (Revenue Voted)	1003.61	50.62	232.48	821.75
23	43-Co-operation (Revenue Voted)	35.81	2.58	27.69	10.70
24	44-North-Eastern Council Schemes (Revenue Voted) (Capital Voted)	62.78 899.41	0.47 10.47	4.21 218.02	59.04 691.86
25	48-Agriculture (Revenue Voted)	365.59	13.29	264.07	114.81
26	49-Irrigation (Revenue Voted) (Capital Voted)	232.19 115.05	0.06 15.00	171.84 42.60	60.41 87.45
27	51-Soil and Water Conservation (Revenue Voted)	20.16	4.15	19.79	4.52
28	52-Animal Husbandry (Revenue Voted)	143.40	7.78	91.44	59.74
29	54-Fisheries (Revenue Voted)	42.80	3.00	26.88	18.92
30	55-Forestry and Wild Life (Revenue Voted)	201.68	2.22	128.83	75.07
31	56-Rural Development (Panchayat) (Revenue Voted)	495.75	109.95	455.26	150.44
32	57-Rural Development (Revenue Voted)	316.88	15.50	316.67	15.71
33	58-Industries (Capital Voted)	132.67	30.00	23.28	139.39
34	59-Sericulture and Weaving (Revenue Voted)	115.65	34.11	113.23	36.53
35	64-Roads and Bridges (Revenue Voted) (Capital Voted)	454.76 617.41	76.07 98.68	399.74 481.31	131.09 234.78
36	65-Tourism (Capital Voted)	5.28	0.25	0.41	5.12
37	Public Debt and Servicing of Debt (Capital Charged)	1290.49	19.05	575.14	734.40
38	70-Hill Areas (Revenue Voted)	620.82	165.44	447.19	339.07
39	71-Education (Elementary, Secondary etc.) (Revenue Voted)	3246.81	151.38	2486.53	911.66
40	73-Urban Development (GDD) (Capital Voted)	132.71	1.00	48.54	85.17
<b>Total Revenue</b>		<b>11207.06</b>	<b>898.65</b>	<b>7569.58</b>	<b>4536.13</b>
<b>Total Capital</b>		<b>3249.12</b>	<b>219.84</b>	<b>1424.24</b>	<b>2044.72</b>
<b>Grand Total</b>		<b>14456.18</b>	<b>1118.49</b>	<b>8993.82</b>	<b>6580.85</b>

**Appendix-2.4**

(Reference to paragraph 2.3.5; Page-32)

**Grants where savings exceeded Rs.10 lakh and also by more than 20 per cent of the total provisions in all the three years 2005-08****(Rupees in crore)**

Sl. No.	Description of Grants	Amount of saving and its percentage to total provision (in brackets)		
		2005-2006	2006-2007	2007-08
(1)	(2)	(3)	(4)	(5)
1	3-Administration of Justice (Revenue Voted)	24.09 (39)	20.66 (31)	35.32 (43)
2	6-Land Revenue and Land Ceiling (Revenue Voted)	67.14 (51)	67.38 (48)	88.22 (50)
3	7-Stamps and Registration (Revenue Voted)	4.40 (35)	4.24 (32)	5.08 (35)
4	13-Treasury and Accounts Administration (Revenue Voted)	11.49 (31)	51.38 (71)	80.57 (76)
5	19-Vigilance Commission and Others (Revenue Voted)	6.61 (39)	14.01 (39)	9.29 (33)
6	24-Aid Materials (Revenue Voted)	28.87 (100)	16.99 (100)	2.26 (100)
7	25-Miscellaneous General Services (Revenue Voted)	6.34 (95)	6.06 (95)	6.05 (95)
8	33-Residential Buildings (Revenue Voted) (Capital Voted)	10.03 (64) 7.04 (70)	9.23 (75) 6.48 (62)	6.60 (54) 6.58 (59)
9	36-Labour and Employment (Revenue Voted)	10.27 (25)	12.52 (22)	43.89 (54)
10	38-Welfare of Scheduled Caste/Scheduled Tribes and other Backward Classes etc. (Revenue Voted)	124.92 (33)	96.44 (21)	821.75 (78)
11	41-Natural Calamities (Revenue Voted)	192.48 (100)	101.95 (35)	102.22 (25)
12	43-Co-operation (Capital Voted)	5.34 (76)	2.23 (64)	10.31 (94)
13	44-North-Eastern Council Schemes (Revenue Voted) (Capital Voted)	44.44 (89) 747.97 (73)	40.85 (80) 783.65 (66)	59.04 (93) 691.86 (76)
14	45-Census, Surveys & Statistics (Revenue Voted)	6.80 (34)	4.28 (22)	5.54 (29)
15	48-Agriculture (Revenue Voted)	181.02 (56)	87.78 (26)	114.81 (30)
17	52-Animal Husbandry (Revenue Voted)	44.81 (34)	46.24 (33)	59.74 (40)
18	53-Dairy Development (Revenue Voted)	11.13 (40)	17.01 (63)	16.37 (66)
19	54-Fisheries (Revenue Voted)	14.92 (32)	14.68 (38)	18.92 (41)
20	55-Forestry and Wild Life (Revenue Voted)	59.63 (32)	63.81 (28)	75.07 (37)
21	59-Sericulture and Weaving (Revenue Voted)	60.39 (42)	50.22 (40)	36.53 (24)
22	62-Power (Electricity) (Capital Voted)	489.88 (63)	359.20 (56)	188.38 (27)
23	68-Loans to Government Servants (Capital Voted)	26.94 (91)	7.40 (83)	5.42 (68)
24	70-Hill Areas (Revenue Voted)	6.60 (55)	12.92 (80)	339.07 (43)
25	72-Relief and Rehabilitation (Revenue Voted)	18.66 (65)	8.57 (29)	12.07 (40)

**Appendix-2.5**

(Reference to paragraph 2.3.6.; Page-32)

**Grants where savings exceeding Rupees one crore each remained to be surrendered at the end of 2007-08**

**(Rupees in crore)**

Sl. No.	Number and name of Grant	Total Grant/ Appropriation	Total saving	Amount surrendered	Un-surrendered saving and its percentage to total saving (in brackets)
(1)	(2)	(3)	(4)	(5)	(6)
1.	1-State Legislature (Revenue Voted) (Capital Voted)	24.08 19.65	4.97 10.62	--	4.97 (100) 10.62 (100)
2.	2-Council of Ministers (Revenue Voted)	4.83	1.44	--	1.44 (100)
3.	3-Administration of Justice (Revenue Voted) (Revenue Charged)	81.27 18.86	35.32 1.75	--	35.32 (100) 1.75 (100)
4.	5-Sales Tax and Other Taxes (Revenue Voted)	48.24	25.14	--	25.14 (100)
5.	6-Land Revenue & Land Ceiling (Revenue Voted) (Capital Voted)	175.34 18.70	88.22 18.70	--	88.22 (100) 18.70 (100)
6.	7-Stamps and Registration (Revenue Voted)	14.55	5.08	--	5.08 (100)
7.	8-Excise and Prohibition (Revenue Voted)	18.00	3.07	--	3.07 (100)
8.	9-Transport Services (Revenue Voted) (Capital Voted)	80.79 24.70	12.10 2.25	--	12.10 (100) 2.25 (100)
9.	11-Secretariat and Attached Offices (Revenue Voted)	1168.22	591.94	--	591.94 (100)
10.	13-Treasury and Accounts Administration (Revenue Voted)	105.54	80.57	--	80.57 (100)
11.	14-Police (Revenue Voted)	971.75	17.80	2.05	15.75 (88)
12.	15-Jails (Revenue Voted)	37.07	6.11	--	6.11 (100)
13.	16-Stationery and Printing (Revenue Voted)	15.75	1.90	--	1.90 (100)
14.	17-Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	221.56 71.65	70.69 41.27	-- --	70.69 (100) 41.27 (100)
15.	18-Fire Services (Revenue Voted)	30.00	11.14	--	11.14 (100)
16.	19-Vigilance Commission & Others (Revenue Voted)	28.58	9.29	--	9.29 (100)
17.	20-Civil Defence & Home Guards (Revenue Voted)	47.86	5.25	--	5.25 (100)
18.	23-Pension and Other Retirement Benefits (Revenue Voted)	1422.69	102.38	--	102.38 (100)

(1)	(2)	(3)	(4)	(5)	(6)
19.	24-Aid Materials (Revenue Voted)	2.26	2.26	--	2.26 (100)
20.	25-Miscellaneous General Services (Revenue Voted)	6.37	6.05	--	6.05 (100)
21.	26-Education (Higher Education) (Revenue Voted)	500.17	58.55	--	58.55 (100)
22.	27-Art and Culture (Revenue Voted)	51.05	33.55	--	33.55 (100)
23.	29-Medical & Public Health (Revenue Voted)	1257.16	639.20	--	639.20 (100)
24.	30-Water Supply & Sanitation (Revenue Voted) (Capital Voted)	145.58 307.79	20.67 110.10	-- --	20.67 (100) 110.10 (100)
25.	31-Urban Development (Revenue Voted)	73.66	33.00	--	33.00 (100)
26.	32-Housing Schemes (Revenue Voted)	2.40	1.42	--	1.42 (100)
27.	33-Residential Buildings (Revenue Voted) (Capital Voted)	12.24 11.14	6.60 6.58	-- --	6.60 (100) 6.58 (100)
28.	34-Urban Development (Municipal Admn. Deptt.) (Revenue Voted)	91.73	41.46	--	41.46 (100)
29.	35-Information & Publicity (Revenue Voted)	20.12	2.18	--	2.18 (100)
30.	36-Labour & Employment (Revenue Voted)	80.89	43.89	--	43.89 (100)
31.	37-Food Storage, Ware Housing & Civil Supplies (Revenue Voted)	29.89	8.21	--	8.21 (100)
32.	38-Welfare of SCs/STs and Other Backward Classes etc. (Revenue Voted)	1054.23	821.75	--	821.75 (100)
33.	39-Social Security, Welfare and Nutrition (Revenue Voted)	794.86	541.03	--	541.03 (100)
34.	41-Natural Calamities (Revenue Voted)	403.10	102.22	--	102.22 (100)
35.	44-North-Eastern Council Schemes (Revenue Voted) (Capital Voted)	63.25 909.88	59.04 691.86	-- --	59.04 (100) 691.86 (100)
36.	45-Census, Surveys and Statistics (Revenue Voted)	18.92	5.54	--	5.54 (100)
37.	48-Agriculture (Revenue Voted)	378.88	114.81	--	114.81 (100)
38.	49-Irrigation (Revenue Voted) (Capital Voted)	232.25 130.05	60.41 87.45	-- --	60.41 (100) 87.45 (100)
39.	51-Soil and Water Conservation (Revenue Voted)	24.31	4.52	--	4.52 (100)
40.	52-Animal Husbandry (Revenue Voted) (Capital Voted)	151.18 3.92	59.74 3.14	-- --	59.74 (100) 3.14 (100)
41.	53-Dairy Development (Revenue Voted)	24.82	16.37	--	16.37 (100)
42.	54-Fisheries (Revenue Voted)	45.80	18.92	--	18.92 (100)

(1)	(2)	(3)	(4)	(5)	(6)
43.	55-Forestry and Wild Life (Revenue Voted) (Capital Voted)	203.90 1.50	75.07 1.50	-- --	75.07 (100) 1.50 (100)
44.	56-Rural Development (Panchayat) (Revenue Voted) (Revenue Charged)	605.70 1.71	150.44 1.70	-- --	150.44 (100) 1.70 (100)
45.	57-Rural Development (Revenue Voted)	332.38	15.71	--	15.71 (100)
46.	58-Industries (Revenue Voted) (Capital Voted)	10.05 162.67	1.88 139.39	-- --	1.88 (100) 139.39 (100)
47.	59-Sericulture & Weaving (Revenue Voted)	149.76	36.53	--	36.53 (100)
48.	60-Cottage Industries (Revenue Voted)	30.55	6.20	--	6.20 (100)
49.	62-Power (Electricity) (Revenue Voted) (Capital Voted)	35.81 710.05	3.44 188.38	-- --	3.44 (100) 188.38 (100)
50.	63-Water Resources (Revenue Voted) (Capital Voted)	122.36 205.50	18.02 116.33	-- --	18.02 (100) 116.33 (100)
51.	64-Roads & Bridges (Revenue Voted) (Capital Voted)	530.82 716.09	131.09 234.78	-- --	131.09 (100) 234.78 (100)
52.	65-Tourism (Capital Voted)	5.53	5.12	--	5.12 (100)
53.	66-Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	138.31	129.37	--	129.37 (100)
54.	68-Loans to Govt. Servants (Capital Voted)	8.00	5.42	--	5.42 (100)
55.	70-Hill Areas (Revenue Voted)	786.26	339.07	--	339.07 (100)
56.	71-Education (Elementary, Secondary etc.) (Revenue Voted)	3398.19	911.66	--	911.66 (100)
57.	72-Relief and Rehabilitation (Revenue Voted)	30.45	12.07	--	12.07 (100)
58.	73-Urban Development (GDD) (Revenue Voted) (Capital Voted)	62.37 133.71	30.77 85.17	-- --	30.77 (100) 85.17 (100)
59.	74-Sports & Youth Services (Revenue Voted)	47.74	9.67	--	9.67 (100)
60.	75-Information Technology (Capital Voted)	22.12	18.58	--	18.58 (100)
<b>Total</b>		<b>19929.11</b>	<b>7414.88</b>	<b>2.05</b>	<b>7412.83</b>