

**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year ended 31 March 2014**



**Government of Assam**

**REPORT OF THE  
COMPTROLLER AND AUDITOR GENERAL OF INDIA  
ON  
STATE FINANCES**

**FOR THE YEAR ENDED 31 MARCH 2014**

**GOVERNMENT OF ASSAM**

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## PREFACE

1. This Report has been prepared for submission to the Governor of Assam under Article 151 of the Constitution.
2. Chapters I and II of the Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2014.
3. Chapter III on Financial Reporting provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

## Executive Summary

This Report on the Finances of the Government of Assam is being brought out with a view to assess objectively the financial performance of the State during the year 2013-14. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management (FRBM) Act, 2005 (amended in 2011) as well as in the Budget estimates of 2013-14.

Based on the audited accounts of the Government of Assam for the year ending March 2014, this report provides an analytical review of the Annual Accounts of the State Government. The report is structured in three Chapters.

**Chapter-I** is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2014. It provides an insight into trends in committed expenditure, borrowing pattern besides a brief account of Central funds transferred directly to the State implementing agencies through off-budget route.

**Chapter-II** is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

**Chapter-III** is an inventory of Government's compliance with various reporting requirements and financial rules. This chapter also provides details on non-submission of annual accounts and also delays in placement of Separate Audit Reports in the Legislature by the Autonomous Bodies. Besides, the cases of misappropriation and loss that indicate inadequacy of controls in the Government departments are also detailed in this chapter.

The fiscal position of the State viewed in terms of key fiscal parameters of revenue deficit, fiscal deficit and primary deficit etc., indicated that except during 2009-10 the State had maintained revenue surplus during the last five years. The fiscal deficit of the State at 2.33 *per cent* was also lower than 3 *per cent* of GSDP, the limit prescribed under the Assam Fiscal Responsibility and Budget Management (AFRBM) Act 2011. However, primary surplus of the last year turned into primary deficit during the current year.

### ***Revenue Receipts***

Revenue receipts grew by ₹ 1,522 crore (five *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 745 crore (49 *per cent*), non-tax revenue by ₹ 231 crore (15 *per cent*) and State's share of Union Taxes and Duties by ₹ 974 crore (64 *per cent*). The increase was however, offset by decrease in

Grants-in-aid from Government of India (GOI) by ₹ 428 crore (28 *per cent*). *The revenue receipts at ₹ 32,213 crore was lesser by ₹ 1,075 crore than the assessment made in Medium Term Fiscal Plan (MTFP)<sup>1</sup> (₹ 33,288 crore).*

**(Para-1.1.1)**

### ***Revenue Expenditure***

The overall revenue expenditure of the State increased by 50.69 *per cent* from ₹ 21,232 crore in 2009-10 to ₹ 31,990 crore in 2013-14 at an annual average rate of 10.13 *per cent*. The Non-Plan Revenue Expenditure (NPRE) constituted a dominant share of nearly 78 *per cent* in the revenue expenditure and increased by ₹ 2,320 crore over the previous year. The Plan Revenue Expenditure (PRE) increased by ₹ 533 crore (8.21 *per cent*) from ₹ 6,495 crore in 2012-13 to ₹ 7,028 crore in 2013-14.

**(Para-1.6.3)**

During 2013-14, the development expenditure (₹ 24,571 crore) increased by ₹ 3,768 crore (18.11 *per cent*) over the previous year. The relative share of the revenue developmental expenditure was 57 *per cent* of the total expenditure while this share in respect of capital development expenditure was only nine *per cent*. The expenditure pattern of the State revealed that there was an increasing pressure on revenue expenditure. Salaries and wages alone accounted for 49 *per cent* of revenue receipts of the State during 2013-14. It increased by 18 *per cent* from ₹ 13,442 crore in 2012-13 to ₹ 15,814 crore in 2013-14. Although expenditure on salaries (₹ 15,619 crore) during 2013-14 was lesser by ₹ 1,719 crore (11 *per cent*) than assessed (₹ 17,338 crore) by the State Government in its budget, it was more by ₹ 1,526 crore (11 *per cent*) than the projection of ₹ 14,093 crore in MTFP and by ₹ 8,282 crore (113 *per cent*) than the assessment made by the FC-XIII (₹ 7,337 crore).

**(Paras-1.6.4 and 1.7.1)**

### ***Investment and Returns***

There were 109 incomplete projects (total cost more than ₹ one crore of each project) which were due to be completed by March 2014 in which ₹ 384.76 crore was blocked. Of these, 83 projects involving ₹ 322.32 crore remained incomplete for less than three years, 18 projects involving an amount of ₹ 37.32 crore remained incomplete for periods ranging from three to five years and six projects involving ₹ 17.08 crore remained incomplete for more than five years. Details in respect of two projects involving ₹ 8.04 crore were not available. The revised cost of six incomplete projects increased by 42.54 *per cent* from ₹ 47.88 crore (initial budgeted cost) to ₹ 68.25 crore (total revised cost) and resulted in cost overrun of

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<sup>1</sup> MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.



₹ 20.37 crore. Delay in completion of works/projects invites the risk of escalation in the cost of the works, besides the intended benefits from these projects did not reach the beneficiaries in the State.

**(Para-1.8.1)**

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 0.70 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.53 to 6.83 *per cent*.

**(Para-1.8.2)**

Cash balances of the State Government at the end of the current year decreased from ₹ 6,620 crore in 2012-13 to ₹ 4,528 crore in 2013-14. The State Government from the investments made in GOI Treasury Bills, had earned an interest of ₹ 400 crore during 2013-14. Further, the Government invested ₹ 2,610 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2014. The interest receipts against investment on cash balance was 11.07 *per cent* during 2013-14 while Government paid interest at the rate of 6.53 *per cent* only on its borrowings during the year.

**(Para-1.8.4)**

### ***Fiscal liabilities***

The overall fiscal liabilities of the State increased at an average annual rate of 4.15 *per cent* during the period 2009-14. During the current year, the fiscal liabilities of the State Government increased by ₹ 1,479 crore from ₹ 32,897 crore in 2012-13 to ₹ 34,376 crore in 2013-14. The ratio of fiscal liabilities to GSDP had improved and decreased from 23.23 *per cent* in 2012-13 to 21.13 *per cent* in 2013-14 which was well within the norms (28.4 *per cent*), prescribed by the FC-XIII. The fiscal liabilities stood at nearly 1.07 times of the revenue receipts and three times of the State's own resources at the end of 2013-14.

**(Para-1.9.2)**

### ***Budgetary Control and Financial Management***

During 2013-14, expenditure of ₹ 37,207.68 crore was incurred against the total grants and appropriations of ₹ 53,017.11 crore resulting in savings of ₹ 15,809.43 crore. The overall savings of ₹ 15,809.43 crore was the net result of total saving of ₹ 17,333.14 crore offset by excess of ₹ 1,523.71 crore.

The excess expenditure amounting to ₹ 1,499.89 crore incurred over authorization in five grants during 2013-14 requires regularisation under Article 205 of the Constitution of India. At the close of the year 2013-14, there were 52 grants/appropriations in which savings (savings of ₹ five crore and above)

of ₹ 12,300.34 crore (71 *per cent* of the total savings) occurred but no surrenders were made by the concerned departments.

**(Paras-2.2.1, 2.2.7 and 2.2.11)**

Injudicious re-appropriation proved excessive or unnecessary and resulted in savings of ₹ 10 lakh and above in 55 sub-heads/sub sub-heads. Rush of expenditure was noticed in respect of five Major heads where expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred alone in the month of March 2014.

**(Paras-2.2.9 and 2.2.12)**

Funds amounting to ₹ 95.12 crore drawn at the end of the year were deposited into the head of account -8443-Civil Deposit to avoid lapse of budget grant, bypassing legislative control. Besides, funds amounting to ₹ 14.23 crore retained in Personal Deposit Accounts after the close of the financial year, was against the spirit of financial regulations.

**(Paras-2.2.5 and 2.4)**

The total amount of DCC bills received was only ₹ 1,285.09 crore against the AC bills amounting to ₹ 2,834.71 crore leading to an outstanding balance on account of non-submission of DCC bills of ₹ 1,549.62 crore as on 31 March 2014.

**(Para-2.3.1)**

Out of 59 Controlling Officers (COs), only one of them carried out full reconciliation of departmental receipts figures with those reflected in the books of Office of the Principal Accountant General (A&E), Assam.

**(Para-2.3.2)**

### ***Financial Reporting***

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays by various departments in furnishing utilisation certificates against the loans and grants received by them. Delays also figured in submission of annual accounts by some of the Autonomous Bodies/Councils. Further, annual accounts in respect of a large number of Government Bodies/Authorities due up to 2013-14 had not been received by the Accountant General (Audit), Assam. There were instances of loss and misappropriation which remained unsettled with various departments for period ranging from one to 25 years.

**(Paras-3.1, 3.2, 3.3 and 3.6)**

## Chapter-I

### Finances of the State Government

#### Profile of Assam

Assam is a Special Category State and is situated in the North-East region of India bordering seven States viz., Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya and West Bengal and two countries viz., Bangladesh and Bhutan. With a geographical area of 78,438 sq. kms i.e., about 2.4 per cent of country's total geographical area, Assam is home to 2.58 per cent population of the Country. As indicated in **Appendix 1.1 (Part-D)**, the State's population increased from 2,66,55,528 in 2001 to 3,11,69,272 in 2011 recording a decadal growth of 16.93 per cent. The percentage of population below the poverty line at 19.7 per cent was lower than the all-India average of 27.5 per cent. State's Gross Domestic Product (GSDP) at current prices increased from ₹ 1,41,621 crore in 2012-13 to ₹ 1,62,652 crore in 2013-14 recording a growth of 14.85 per cent. The State's literacy rate increased from 63 per cent (as per 2001 census) to 73.18 per cent (as per 2011 census). **State's per capita income at current prices stood at ₹ 46,354 against the country average of ₹ 74,920.** General data relating to the State are given in **Appendix 1.1 (Part-D)** as well as in **Appendix 1.7**.

#### Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trends in the annual growth of India's Gross Domestic Product (GDP) and Assam's GSDP at current prices are indicated in **Table 1.1** below.

**Table 1.1: Trends in growth of GDP and GSDP**

(₹ in crore)					
Year	2009-10	2010-11	2011-12	2012-13	2013-14
India's GDP	60,70,903	71,67,053	83,14,861	92,72,110	1,03,44,507
Growth rate of GDP over previous year (In per cent)	15.18	18.06	16.02	11.51	11.57
State's GSDP	95,975	1,12,688	1,25,820	1,41,621	1,62,652
Growth rate of GSDP over previous year (In per cent)	18.38	17.41	11.65	12.56	14.85

Source: Central Statistics Office (CSO) data, Ministry of Statistics and Programme Implementation

## 1.1 Introduction

This chapter is based on the audit of Finance Accounts and makes an assessment of the fiscal position of the Government of Assam as on 31 March 2014. It provides a broad perspective of the finances of the Government of Assam for the year 2013-14 and analyses critical changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.1 (Part-A)* and the layout of the Finance Accounts is depicted in *Appendix 1.1 (Part-B)*. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are also shown in *Appendix 1.1 (Part-C)*.

### 1.1.1 Summary of Current Year's Fiscal Transactions

**Table 1.2** presents the summary of the State Government's fiscal transactions during the current year (2013-14) *vis-à-vis* the previous year while *Appendix 1.2* provides details of receipts and disbursements as well as overall fiscal position during the current year *vis-à-vis* the previous year.

**Table 1.2: Summary of Current Year's Fiscal Operations**

(₹ in crore)

Receipts			Disbursements				
2012-13	--	2013-14	2012-13	--	2013-14		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
<b>Section-A: Revenue</b>							
30,690.98	Revenue receipts	32,212.79	29,136.92	Revenue expenditure	24,962.23	7,027.65	31,989.88
8,250.21	Tax revenue	8,994.92	10,570.29	General services	10,526.13	402.37	10,928.50
2,473.59	Non-tax revenue	2,705.03	12,617.46	Social Services	10,351.45	4,498.64	14,850.09
10,601.26	Share of Union Taxes/Duties	11,574.52	5,209.38	Economic Services	3,708.89	2,126.64	5,835.53
9,365.92	Grants from Government of India	8,938.32	739.79	Grants-in-aid/Contributions	375.76	-	375.76
<b>Section-B: Capital</b>							
-	Miscellaneous Capital Receipts	-	2,617.28	Capital Outlay	100.65	3,088.59	3,189.24
7.38	Recoveries of Loans and Advances	6.07	460.65	Loans and Advances disbursed	316.00	506.03	822.03
1,388.39	Public Debt receipts	1,196.07	1,532.79	Repayment of Public Debt	-	-	1,177.24
-	Contingency Fund	-	-	Contingency Fund	-	-	-
12,137.65	Public Account receipts	14,948.25	10,908.10	Public Account disbursement	-	-	13,276.81
-	Closing overdraft from Reserve Bank of India	-	-	Opening overdraft from Reserve Bank of India	-	-	-
7,051.35	Opening Balance	6,620.01	6,620.01	Closing Balance	-	-	4,527.99
51,275.75	Total	54,983.19	51,275.75	Total	-	-	54,983.19

Following are the significant changes during 2013-14 over the previous year:

- Revenue receipts grew by ₹ 1,522 crore (five *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 745 crore (49 *per cent*), non-tax revenue by ₹ 231 crore (15 *per cent*) and State's share of Union Taxes and Duties by ₹ 974 crore (64 *per cent*). The increase was however, offset by decrease in Grants-in-aid from Government of India (GOI) by ₹ 428 crore (28 *per cent*). **The revenue receipts at ₹ 32,213 crore was lesser by ₹ 1,075 crore than the assessment made in Medium Term Fiscal Plan (MTFP)<sup>1</sup> (₹ 33,288 crore).**
- The increase of ₹ 745 crore (nine *per cent*) in tax revenue in 2013-14 as compared to previous year was mainly on account of increase of (a) taxes on Sales, Trade etc., by ₹ 625 crore (10 *per cent*) due to increase in collection of receipts under Trade Tax, (b) State Excise by ₹ 42 crore (seven *per cent*) due to increase in collection of tax under country fermented liquors and foreign liquors and spirits, (c) Taxes on Vehicles by ₹ 23 crore (seven *per cent*) due to increase in overall collection of taxes under Motor Vehicles Act and (d) Land Revenue by ₹ 10 crore (seven *per cent*) due to increase in collection of rates and cesses on land. **The tax revenue as a percentage of GSDP (5.53 *per cent*) was slightly higher than the assessment of Thirteenth Finance Commission (FC-XIII) (5.10 *per cent*). It was however, lower than the projections made by the State Government in its MTFP (6.22 *per cent*).**
- The increase in non-tax revenue in 2013-14 by ₹ 231 crore (nine *per cent*) compared to previous year was mainly on account of increase in collection of Petroleum Concession Fees and Royalties by ₹ 202 crore (13 *per cent*). **The non-tax revenue of the Government was lesser than the assessment of FC-XIII by ₹ 103 crore and the projection made by the State Government in its MTFP by ₹ 635 crore.**
- The decrease in receipt of Grants-in-aid from Government of India by ₹ 428 crore (five *per cent*) was mainly due to less allocation of funds by Government of India for Non-plan Grants.
- Revenue expenditure increased by ₹ 2,853 crore (10 *per cent*) over the previous year. While ₹ 2,320 crore (81 *per cent*) of the increase was under non-plan heads, ₹ 533 crore (19 *per cent*) was under plan heads. The major sectors that registered significant increase include Roads and

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<sup>1</sup> MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

Bridges by ₹ 373 crore (55 *per cent*), Nutrition by ₹ 216 crore (99 *per cent*), Relief on account of Natural Calamities by ₹ 208 crore (71 *per cent*), Other Special Areas Programme by ₹ 208 crore (281 *per cent*) and Rural Development by ₹ 174 crore (22 *per cent*).

- Recoveries of Loans and Advances decreased marginally by ₹ one crore (18 *per cent*) whereas disbursement of loans and advances increased significantly by ₹ 361 crore (78 *per cent*).
- Public Debt Receipts and Repayments decreased by ₹ 192 crore (14 *per cent*) and ₹ 356 crore (23 *per cent*) respectively over the previous year.
- Public Account Receipts increased by ₹ 2,810 crore (23 *per cent*) whereas Public Account Disbursement increased by ₹ 2,369 crore (22 *per cent*) over the previous year.
- Total inflow during 2013-14 was ₹ 48,363 crore against ₹ 44,224 crore in 2012-13 while total outflow during 2013-14 was ₹ 50,455 crore as against ₹ 44,976 crore in 2012-13 registering an increase of nine *per cent* and 12 *per cent* respectively.

### **1.1.2 Review of the fiscal situation**

To support the State Government towards urgent fiscal correction, FC-XIII had worked out a fiscal consolidation roadmap for Assam requiring the State to eliminate revenue deficit and achieve fiscal deficit of three *per cent* of GSDP in each year of the award period.

Accordingly, Assam Fiscal Responsibility and Budget Management (AFRBM) Amendment Act, 2011 was enacted by the State which came into force with effect from 1<sup>st</sup> April 2010. As per the Act, the State Government was to eliminate revenue deficit by 2011-12 and maintain revenue balance or attain surplus thereafter and reduce fiscal deficit to three *per cent* of the estimated GSDP by 2010-11 and maintain the same level thereafter. Further, the Act also envisaged that the State Government would attain the total outstanding debt to GSDP ratio at 28.40 *per cent* in 2012-13 and maintain the same level in 2013-14. Further, the level of 28.50 *per cent* had to be maintained in 2014-15 and thereafter.

The performance of the State during 2013-14 in terms of key fiscal targets of the FC-XIII set for selected variables as laid down in AFRBM (Amendment) Act, 2011 *vis-à-vis* achievements are given in **Table 1.3**.

**Table 1.3: Trends in major fiscal parameters/variables  
vis-à-vis projections for 2013-14**

Fiscal variables	2013-14			
	Targets as prescribed in AFRBM Act, 2011	Assumptions made in Budget	Projections made in Medium Term Fiscal Plan	Actual
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Eliminate Revenue deficit by 31.3.2012 and attain surplus thereafter.	(+) 3,101	(+) 1,234	(+) 223
Fiscal Deficit/ GSDP (In per cent)	Three per cent of GSDP by 31.3.2011 and to maintain the same level thereafter.	3.00	1.31	2.33
Ratio of total outstanding debt of the Government to GSDP (In per cent)	28.4 per cent (In 2013-14)	21.00	16.82	21.13

The above table indicates that the State had achieved all the three fiscal variable targets prescribed in AFRBM Act, 2011.

### 1.1.3 Budget estimates and actual

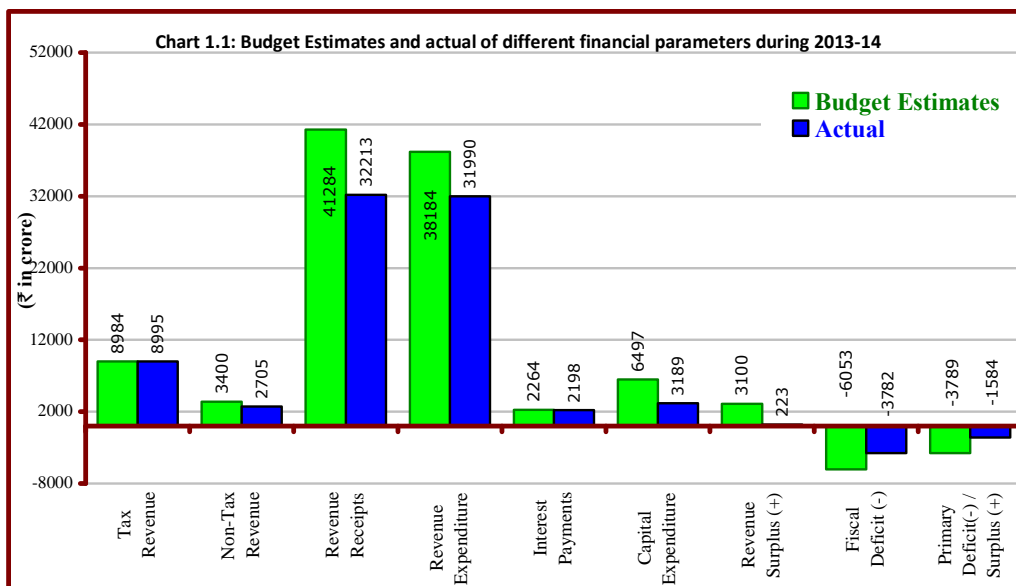
The budget papers presented by State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of the non-attainment and non-optimisation of the desired fiscal objectives due to a variety of causes, some within the control of the Government and some beyond the control of the Government. **Table 1.4** presents the consolidated picture of State Finances during 2012-13 (Actuals) and 2013-14 (Budget Estimates, Revised Estimates and Actual) whereas **Chart 1.1** shows the picture of Budget Estimates and Actual of different financial parameters for the year 2013-14.

**Table 1.4: Variation in Major items –2012-13 (Actual) over 2013-14  
(Budget Estimates, Revised Estimates and Actual)**

(₹ in crore)

Sl. No.	Parameters	2012-13	2013-14		
		Actual	Budget Estimates	Revised Estimates	Actual
1	Tax Revenue	8,250	8,984	9,143	8,995
2	Non-Tax Revenue	2,474	3,400	2,988	2,705
3	Revenue Receipts	30,691	41,284	41,453	32,213
4	Non-debt Capital Receipts	7	22	5	6
5	Revenue Expenditure	29,137	38,184	41,228	31,990
6	Interest Payments	2,115	2,264	2,264	2,198
7	Capital Expenditure	2,617	6,497	7,690	3,189
8	Disbursement of Loans & Advances	461	2,678	2,778	822
9	Revenue Deficit/Surplus	(+) 1,554	(+) 3,100	(+) 225	(+) 223
10	Fiscal Deficit/Surplus	(-) 1,517	(-) 6,053	(-) 10,238	(-) 3,782
11	Primary Deficit/Surplus	(+) 598	(-) 3,789	(-) 7,974	(-) 1,584





- During 2013-14, both actual revenue receipts and actual revenue expenditure fell short of budget estimates by 22 per cent and 16 per cent respectively.
- During the current year the tax revenue of the State increased by ₹ 745 crore (nine per cent) over the previous year. The actual collection of tax revenue during the year increased marginally by ₹ 11 crore over the budget estimates which indicated that the projections for the budget estimates for tax revenue were realistic.
- Actual collection of non-tax revenue increased by ₹ 231 crore (nine per cent) over the previous year. However, it fell short of budget estimates by ₹ 695 crore (20 per cent).
- The increase in revenue expenditure by ₹ 2,853 crore (10 per cent) during the current year over the previous year was the combined effect of increase in expenditure under general services by ₹ 358 crore (3.39 per cent), social services by ₹ 2,232 crore (17.69 per cent) and economic services by ₹ 627 crore (12.04 per cent). The combined effect of increase was however, offset by decrease in grants-in-aid contributions by ₹ 364 crore (49.17 per cent). During the year the actual revenue expenditure decreased by ₹ 6,194 crore (16.22 per cent) over budget estimates.
- Significant increases in expenditure under general services were mainly under Pensions and Miscellaneous General Services by ₹ 118 crore (three per cent) and Elections by ₹ 41 crore (160 per cent).
- The increase in revenue expenditure under social services by ₹ 2,232 crore (18 per cent) were mainly under Education, Sports, Art and Culture by ₹ 1,653 crore (21 per cent), Social Welfare and Nutrition by ₹ 323 crore (21 per cent), Health and Family Welfare by ₹ 186 crore (11 per cent),



Water Supply, Sanitation, Housing and Urban Development by ₹ 130 crore (19 *per cent*) and Labour and Labour Welfare by ₹ 19 crore (15 *per cent*). The increase was however, offset by decrease in expenditure under Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes by ₹ 85 crore (11 *per cent*), over the previous year.

- Similarly, the increase in expenditure under economic services by ₹ 627 crore (12 *per cent*) was mainly due to increase under Transport by ₹ 383 crore (48 *per cent*), Special Areas Programme by ₹ 205 crore (246 *per cent*), Rural Development by ₹ 174 crore (22 *per cent*) and Power sector by ₹ 130 crore (620 *per cent*). The increase was however, offset by decrease under Agriculture and Allied activities by ₹ 176 crore (9 *per cent*) and General Economic Service by ₹ 95 crore (29 *per cent*).
- The capital expenditure as compared to budget estimates was less by ₹ 3,308 crore (51 *per cent*). The increase of capital expenditure by ₹ 572 crore (22 *per cent*) during 2013-14 over the previous year was the net result of increase in capital expenditure under General Services by ₹ 24 crore (24 *per cent*), Social Services by ₹ 18 crore (10 *per cent*) and Economic Services by ₹ 530 crore (23 *per cent*).
- Actual fiscal deficit improved with reference to the assessment made in the budget estimates by 38 *per cent* and revised estimates by 63 *per cent* mainly due to decrease in actual revenue and capital expenditure with reference to assessment made in budget and revised estimates.

The above table also indicates that at the consolidated level, the State by and large achieved all targets marked for key fiscal indicators. The favourable fiscal situation during the current year was achieved by the State by pursuing the fiscal correction and consolidation process under a rule based fiscal framework coupled with larger devolution and transfer by the FC-XIII through share of net proceeds of taxes. Consequent upon these developments, the State achieved revenue surplus during 2013-14. However, in order to ensure sustainable progress towards fiscal consolidation, State needs to continue to ensure a pattern of expenditure that not only ensures better growth but also enhances public welfare.

#### **1.1.4 Gender Budgeting**

Gender Budgeting is a part and parcel of the Government of India's Policies and approach towards women. The Government of India, Ministry of Human Resource Development (HRD) issued (October 2004) instructions and guidelines along with checklist to watch the modalities and performance of the Gender Budgeting which seeks to establish accountability and transparency in policy formulation and decision making. The National Commission for Women took up (February 2006) the matter with the Chief Minister, Government of Assam for necessary policy formulation in this regard. Therefore, Gender budgeting was

incorporated as a significant statement highlighting the need to segregate budgetary allocations on the basis of gender under the demands for grants.

The process of budgetary allocation on the basis of Gender needs to be reviewed continuously from year to year for giving priorities on specific sectors which impinge on the lives of women. Access to education, employment, health care, sanitation and drinking water are considered to be the five pillars of women empowerment. All these activities need outlays specifically earmarked for women in the budget to be utilised for women specific programmes/schemes.

Gender budget of the State (2013-14) disclosed that the expenditure was proposed to be incurred within the overall budget on schemes designed to benefit women under category -A<sup>2</sup> and category -B<sup>3</sup>. Test-check of records revealed that Gender budget was prepared in 14 departments<sup>4</sup> during the financial year 2013-14 involving an amount of ₹ 850 crore with a target to benefit 77,30,846 women as detailed in **Table 1.5**.

**Table-1.5**

Sl. No.	Name of Department	Grant No.	Total No. of schemes	Category-wise Budget allocation (₹ in crore)				Total (₹ in crore)	Nos. of targeted beneficiaries	Expenditure
				‘A’		‘B’				
				Plan	Non plan	Plan	Non plan			
1	2	3	4	5	6	7	8	9	10	11
1	Excise	8	1	0	0.10	0	0	0.10	30	Not available
2	Technical education	26	3	6.30	4.40	0	0	10.70	0	
3	Health & Family Welfare	29	1	0	10.68	0	0	10.68	300	
4	Information & Public Relation	35	1	0	0	0.01	0	0.01	50	
5	Tea Tribes Welfare	38	23	9.92	0	14.01	1.54	25.47	107442	
6	Social Welfare	39	37	312.00	0	0	0	312.00	56,65,230	
7	Agriculture	48	7	10.00	0	0	0	10.00	10,060	
8	A.H.& Veterinary	52	1	0.10	0	0	0	0.10	5	
9	P & RD	56	5	0	0	405.81	0	405.81	4,18,643	
10	Sericulture	59	7	0.84	0	5.98	0	6.82	29,287	
11	Handloom & Textile	59	6	15.74	0	0	0	15.74	1,93,136	
12	Industries & Commerce	60	2	0.30	0	0.30	0	0.60	60	
13	Secondary Education	71	7	18.70	0	6.66	24.67	50.03	13,05,928	
14	Sports & Youth Welfare	74	3	0	0	1.94	0	1.94	675	
Total			104	373.90	15.18	434.71	26.21	850.00	77,30,846	

Source: Gender Budget

<sup>2</sup> Budgetary allocations for schemes designed to benefit women to the extent of 100 per cent of allocation.

<sup>3</sup> Budgetary allocations for schemes designed to benefit women to the extent of 30 per cent of allocation.

<sup>4</sup> (i) Excise, (ii) Technical Education, (iii) Health & Family Welfare, (iv) Information and Public Relation, (v) Tea Tribes Welfare, (vi) Social Welfare, (vii) Agriculture, (viii) Animal Husbandry & Veterinary, (ix) Panchayat & Rural Development, (x) Sericulture, (xi) Handloom & Textiles, (xii) Industries and Commerce, (xiii) Secondary Education; and (xiv) Sports and Youth Welfare.

Further analysis revealed that a performance report for the year 2012-13 (Allocated amount ₹ 164.82 crore against seven departments) was required to be incorporated in the Gender Budget of 2013-14 to ascertain the effectiveness of the schemes targeted to benefit women. It was, however, noticed that no such report was incorporated in the Gender Budget of 2013-14. On this being pointed out, Finance Department stated that performance report of 2012-13 was not incorporated in the Gender budget 2013-14 as no performance report had been received from the concerned departments.

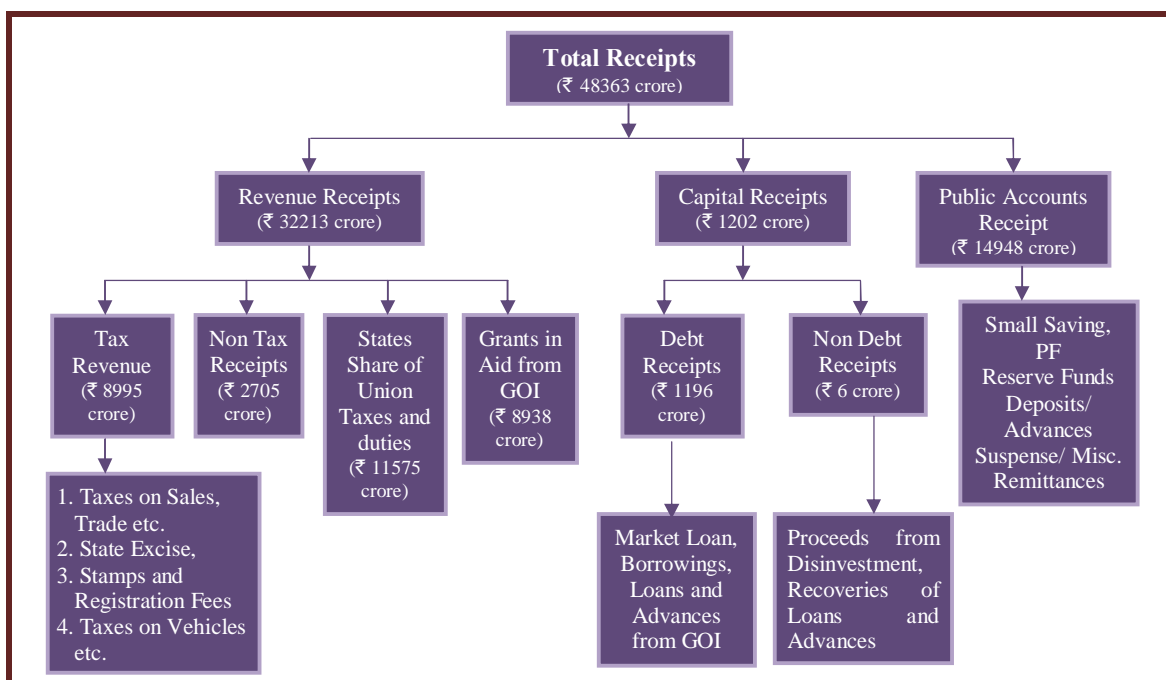
In the absence of any performance reports/ records, the effectiveness of the schemes targeted to benefit women under Gender Budgeting could not be ascertained in audit.

## 1.2 Resources of the State

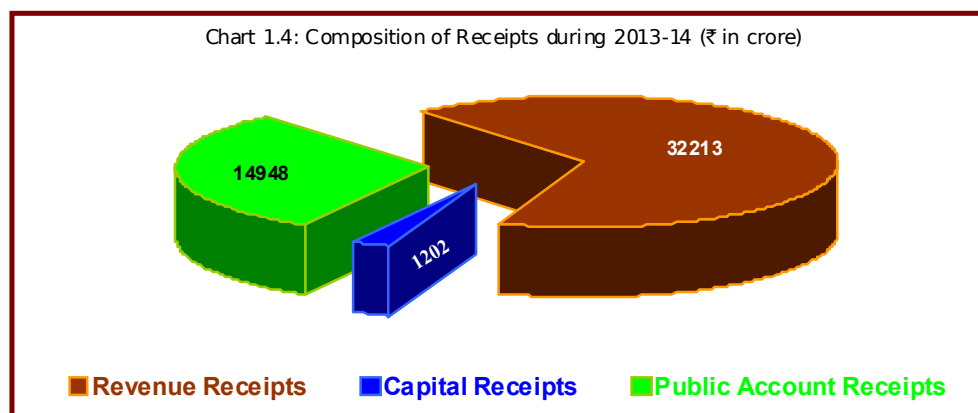
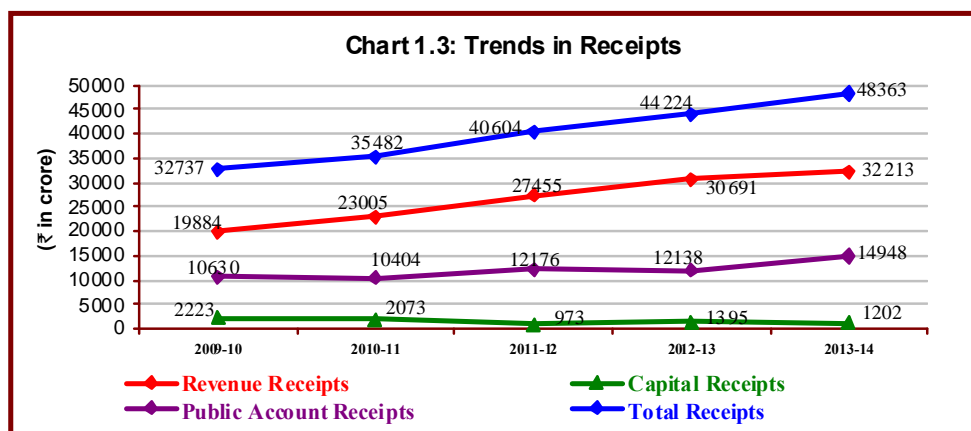
### 1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, States share of Union taxes and duties and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI. Besides the funds available in the Public accounts after disbursement are also utilised by the Government to finance its deficit. The components and sub-components of resources have been shown in **Chart 1.2**.

**Chart 1.2: Components and sub-components of Resources**



**Table-1.2** presents the receipts and disbursements of the State during the current year *vis-a-vis* the previous year as recorded in its Annual Finance Accounts while **Chart 1.3** depicts the trends in various components of the receipts of the State during 2009-14 and **Chart 1.4** depicts the composition of resources of the State during the current year.



The total receipts of the State Government for 2013-14 was ₹ 48,363 crore of which ₹ 32,213 crore (67 *per cent*) came from revenue receipts and balance ₹ 16,150 crore (33 *per cent*) came from borrowings, Public Account and recoveries of loans and advances. The total receipts of the State increased by 48 *per cent* from ₹ 32,737 crore in 2009-10 to ₹ 48,363 crore in 2013-14. The share of revenue receipts in total receipts of the State increased by six *per cent* from 61 *per cent* in 2009-10 to 67 *per cent* in 2013-14. On the other hand, the Capital receipts together with Public Account receipts ranged between 30 and 39 *per cent* of the total receipts during 2009-14.

Revenue receipts increased by 62 *per cent* from ₹ 19,884 crore in 2009-10 to ₹ 32,213 crore in 2013-14 whereas debt capital receipts (a component of capital receipts) which create future repayment obligation varied from two to seven *per cent* of total receipts during the period 2009-14 and decreased by ₹ 192 crore (14 *per cent*) from ₹ 1,388 crore in 2012-13 to ₹ 1,196 crore in 2013-14.

Public Account receipts refer to those receipts for which the Government acts as a banker/trustee for the public money which increased steadily from ₹ 10,630 crore (32 *per cent* of total receipts) in 2009-10 to ₹ 14,948 crore (31 *per cent* of total receipts) in 2013-14.

### 1.2.2 Funds Transferred to State Implementing Agencies outside the State Budgets

The Central Government has been transferring a sizeable quantum of funds directly to the State Implementing Agencies<sup>5</sup> for implementation of various schemes/ programmes in social and economic sectors critical for the human and social development of population. During 2013-14, the Government of India has transferred approximately ₹ 6,168.29 crore directly to the Implementing Agencies as detailed in **Table 1.6**.

**Table 1.6: Funds transferred directly to State Implementing Agencies**

Sl No.	Programme/Scheme	Implementing Agency in the State	(₹ in crore)
			Fund transferred by the GOI during 2013-14
1	Aajeevika - Swarnajayanti Gram Swarajgar Yojana (SGSY)	Assam State Rural Livelihoods Mission Society	88.63
2	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency, Assam	118.12
3	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	573.50
4	MPs Local Area Development Scheme (MPLADS)	Deputy Commissioners	150.00
5	National Food Security Mission	Assam Small Farmers' Agri-Business Consortium	95.11
6	National Rural Drinking Water Programme	State Water and Sanitation Mission, Assam	524.97
7	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	975.51
8	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	149.99
9	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	240.49
10	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhiyan Mission	70.62
11	Redevelopment of Hospitals/Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	64.00
12	Rural Housing - IAY	District Rural Development Agencies, Assam	920.31
13	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1,318.21
14	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd.	200.45
15	Other Schemes	Various Agencies	678.38
<b>Total</b>			<b>6,168.29</b>

Source: Public Financial Management System (PFMS) portal, Controller General of Accounts' website

<sup>5</sup> State Implementing Agencies include Organisation/Institution including Non-Government Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State e.g., State Health Society for NRHM and State Implementing Society for SSA etc.

**Table 1.6** shows that out of the total funds transferred (₹ 6,168.29 crore) (Details in **Appendix 1.3**), sizeable quantum of funds were transferred to various agencies for implementation of (i) Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (9.30 *per cent*), (ii) National Rural Drinking Water Programme (8.51 *per cent*), (iii) National Rural Health Mission (NRHM) (15.81 *per cent*), (iv) Rural Housing (Indira Awaas Yojana) (14.92 *per cent*) and (v) Sarva Shiksha Abhiyan (SSA) (21.37 *per cent*) during 2013-14.

With the transfer of an approximate amount of ₹ 6,168.29 crore directly by GOI to the State Implementing Agencies, the total availability of State resources during 2013-14 had increased from ₹ 48,363 crore to ₹ 54,531.29 crore.

The receipt and utilisation of the directly transferred GOI funds is not monitored by any Agency and there is no data readily available as to how much money is actually spent in any particular year on major flagship schemes and other important schemes which are being implemented by the State Implementing Agencies and funded directly by the GOI.

### 1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own tax and non-tax revenues, central tax transfers and grants-in-aid from the GOI. The trends and composition of revenue receipts over the period 2009-14 are presented in **Appendix 1.4** and also depicted in **Charts 1.5** and **1.6** respectively.

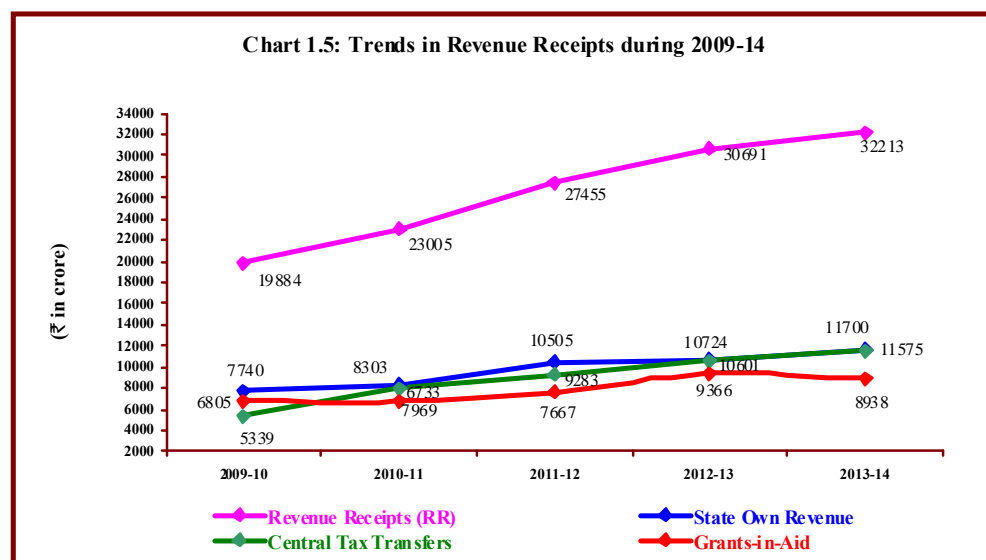
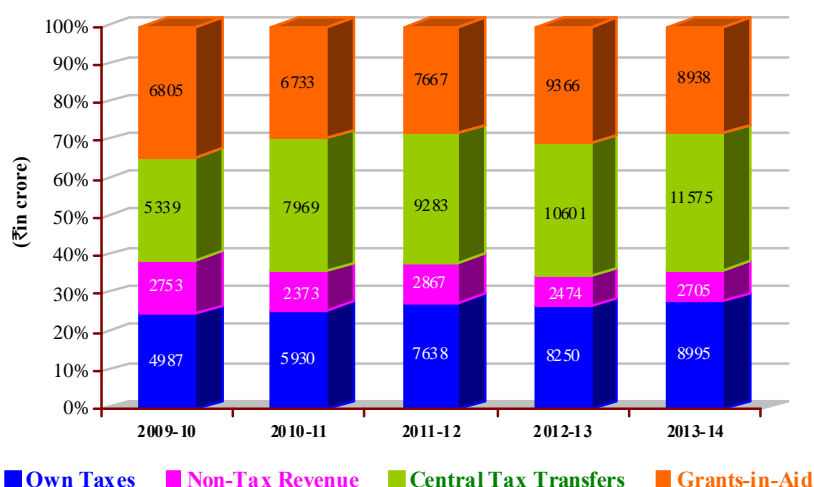


Chart 1.6: The composition of Revenue Receipts during 2009-14



### General Trends:

- During 2013-14, revenue receipts of the State grew by ₹ 1,522 crore over the previous year. The revenue receipts of the State showed progressive increase from ₹ 19,884 crore in 2009-10 to ₹ 32,213 crore in 2013-14 with inter-year fluctuations in the growth rate.
- About 36 *per cent* of the revenue receipts during 2013-14 came from State's own resources while central tax transfers and grants-in-aid together contributed 64 *per cent*.
- During the current year, increase of ₹ 1,522 crore (4.96 *per cent*) in revenue receipts did not keep pace with the increase of ₹ 2,853 crore (9.79 *per cent*) in revenue expenditure.
- Tax revenue constituted 27.92 *per cent* of the total revenue receipts and increased by ₹ 745 crore during 2013-14 recording a growth rate of 9.03 *per cent* over the previous year. The percentage of tax revenue to total revenue receipts showed a gradual increase during 2009-14 (except 2012-13) and reached 28 *per cent* in 2013-14 from 25 *per cent* in 2009-10.
- Non-tax revenue receipts constituted 8.40 *per cent* of the total revenue receipts and increased by ₹ 231 crore over the previous year. Non-tax revenue as a percentage of revenue receipts ranged between eight and 14 *per cent* during 2009-14.

The trends in revenue receipts relative to GSDP are presented in **Table 1.7**.

**Table 1.7: Trends in Revenue Receipts relative to GSDP**

Parameters	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	19,884	23,005	27,455	30,691	32,213
Rate of growth of RR ( <i>per cent</i> )	10.00	15.70	19.34	11.79	4.96
Rate of growth of Own Taxes ( <i>per cent</i> )	20.17	18.91	28.80	8.01	9.03
RR/GSDP ( <i>per cent</i> )	20.72	20.41	21.82	21.67	19.80
Buoyancy Ratios <sup>6</sup>					
Revenue Buoyancy w.r.t GSDP	0.54	0.90	1.66	0.94	0.33
State's Own Tax Buoyancy w.r.t GSDP	1.10	1.09	2.47	0.64	0.61
Gross State Domestic Product (₹ in crore)	95,975	1,12,688	1,25,820	1,41,621	1,62,652
Rate of growth of GSDP ( <i>per cent</i> )	18.38	17.41	11.65	12.56	14.85

Source of GSDP figures: CSO website

The GSDP at current prices increased from ₹ 1,41,621 crore in 2012-13 to ₹ 1,62,652 crore in 2013-14 representing an increase of 14.85 *per cent*. During the current year the growth in revenue receipts (4.96 *per cent*) was lesser than the growth of GSDP (14.85 *per cent*). Ideally growth rate of revenue should be higher than the growth of GSDP so that over a period of time the budget can be better balanced. If the State's own taxes are buoyant, then the Government would be in a better position to plan expenditure and to improve welfare of the people. But both revenue and State's own tax buoyancy with reference to GSDP decreased during the current year as compared to the previous year.

### **1.3.1 State's Own Resources**

As the State's share in central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, collection of central tax receipts and central assistance for plan schemes etc., the State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources.

The gross collection in respect of major taxes and non-tax revenue and their percentage and also expenditure during 2009-14 are presented in **Appendix 1.4**. The State's actual tax and non-tax revenue for the year 2013-14 *vis-à-vis* assessment made by FC-XIII and MTFP (2012-17) are given in the **Table 1.8**.

<sup>6</sup> Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 0.33 implies that revenue receipts tend to increase by 0.33 percentage points, if the GSDP increases by one *per cent*.



**Table 1.8: State's own tax revenue *vis-à-vis* projections**

Parameters	FC-XIII projections	Budget Estimates	MTFP projection	(₹ in crore)
				Actual
Tax revenue	7,594	8,984	8,920	8,995
Non-tax revenue	2,808	3,400	3,340	2,705

The tax revenue of the State in 2013-14 exceeded the assessment of FC-XIII by ₹ 1,401 crore. It also exceeded the budget estimates by ₹ 11 crore and MTFP projection by ₹ 75 crore.

However, non-tax revenue of the Government was lesser than the assessment of FC-XIII by ₹ 103 crore. It also fell short of budget estimates by ₹ 695 crore and projection of the State Government in its MTFP by ₹ 635 crore.

### 1.3.1.1 Tax revenue

Gross collection in respect of tax revenue for the years 2009-14 is given component-wise in Table 1.9.

**Table 1.9: Tax Revenue for the years 2009-14**

Heads	2009-10	2010-11	2011-12	2012-13	(₹ in crore)	
					2013-14 Budget Estimates	Actual
Taxes on Sales, Trade, etc.	3,535	4,319	5,694	6,223	6,835	6,848
State Excise	239	323	503	568	609	610
Taxes on Vehicle	177	232	294	328	365	351
Stamps and Registration Fees	108	123	175	252	212	252
Land Revenue	117	142	140	146	140	156
Other Taxes <sup>7</sup>	811	791	832	733	823	778
<b>Total</b>	<b>4,987</b>	<b>5,930</b>	<b>7,638</b>	<b>8,250</b>	<b>8,984</b>	<b>8,995</b>

Source: Memorandum of Budget Estimates & Finance Accounts

The tax revenue of the State increased from ₹ 4,987 crore in 2009-10 to ₹ 8,995 crore in 2013-14 at an annual average rate of 16.07 *per cent*. During the current year, the maximum share of tax revenue was contributed by Taxes on Sales, Trade etc., (76.13 *per cent*) followed by State Excise (6.78 *per cent*) and Taxes on Vehicles (3.90 *per cent*). Increase in Taxes on Sales, Trade etc., was mainly on account of higher collection of Trade Tax by ₹ 589 crore over the previous year.

<sup>7</sup> Other Taxes include taxes on agricultural income, taxes on professions, trades, callings and employment, taxes on goods and passengers, taxes and duties on electricity and other taxes and duties on commodities and services.

### 1.3.1.2 Non-tax revenue

Gross collection in respect of non-tax revenue for the years 2009-14 is given component-wise in **Table 1.10**.

**Table 1.10: Non-tax Revenue for the years 2009-14**

Heads	2009-10	2010-11	2011-12	2012-13	(₹ in crore)	
					2013-14	
					Budget Estimates	Actual
Interest receipts, dividends and profits	509	431	490	522	560	431
General Services	351	91	89	102	134	191
Social Services	25	27	27	31	34	30
Economic Services	1,868	1,824	2,261	1,819	2,672	2,053
<b>Total</b>	<b>2,753</b>	<b>2,373</b>	<b>2,867</b>	<b>2,474</b>	<b>3,400</b>	<b>2,705</b>

Source: Memorandum of Budget Estimates & Finance Accounts.

The non-tax revenue, which ranged between eight and 14 *per cent* of total revenue receipts of the State during the last five years increased by ₹ 231 crore (nine *per cent*) in 2013-14 over the previous year. During the current year, major contributors of non-tax revenue were petroleum concession fees and royalties (₹ 1,791 crore), interest receipts (₹ 419 crore) and forestry and wild life (₹ 101 crore).

### 1.3.2 Grants-in-aid from GOI

The details of Grants-in-aid received from the GOI during 2013-14 are given in **Table 1.11**.

**Table 1.11: Grants-in-aid from the GOI**

Head	2009-10	2010-11	2011-12	2012-13	(₹ in crore)	
					2013-14	
Non-Plan Grants	1,593	944	962	1,422	681	
Grants for State Plan Schemes	3,995	4,374	4,759	5,996	6,059	
Grants for Central Plan Schemes	40	23	19	46	30	
Grants for Centrally Sponsored Schemes	1,032	1,341	1,875	1,860	2,103	
Grants for Special Plan Schemes	145	51	52	42	65	
<b>Total</b>	<b>6,805</b>	<b>6,733</b>	<b>7,667</b>	<b>9,366</b>	<b>8,938</b>	
Percentage of increase over previous year	5.26	(-) 1.06	13.87	22.16	(-) 4.57	
Percentage of Revenue Receipts	34	29	28	31	28	

Grants-in-aid from the GOI decreased by ₹ 428 crore (4.57 *per cent*) from ₹ 9,366 crore in 2012-13 to ₹ 8,938 crore in 2013-14. Within the plan grants,

while grants for State Plan Schemes, Centrally Sponsored Schemes and Special Plan Schemes increased by ₹ 63 crore (1.05 *per cent*), ₹ 243 crore (13.06 *per cent*) and ₹ 23 crore (54.76 *per cent*) respectively, grants for Central Plan Schemes decreased by ₹ 16 crore (34.78 *per cent*). Similarly, non-plan grants also decreased significantly by ₹ 741 crore (52.11 *per cent*) from ₹ 1,422 crore in 2012-13 to ₹ 681 crore in 2013-14.

The increases under Centrally Sponsored Plan Schemes were mainly under Grants for Integrated Child Development Services (ICDS) Scheme (₹ 110 crore), Special Component Plan for Scheduled Castes (₹ 31 crore), Information and Communication Technologies in Schools (₹ 39 crore), Multi Sectoral Development Programme for Minorities (₹ 26 crore) and Setting up of new Polytechnics (₹ 19 crore) etc. The major increases under grants for State Plan Schemes were in Additional Central Assistance for Externally Aided Projects (₹ 78 crore), Accelerated Irrigation Benefits Programme (₹ 220 crore), Non Lapsable Central Pool of Resources (₹ 187 crore) and Special Plan Assistance (₹ 83 crore), which were however, offset by decreases under Grants for Special Central Assistance for State's Annual Plan (₹ 159 crore), Assistance for Rastriya Krishi Vikash Yojana (₹ 181 crore) and Development of NE Region (₹ 177 crore).

The Non-Plan grants (₹ 681 crore) to the State constituted 7.62 *per cent* of the total grants during the year of which ₹ 439 crore (64.46 *per cent*) was provided under the proviso to Article 275 (1) of the Constitution. Other components of non-plan grants were (i) grants towards contribution to State Disaster Response Fund (₹ 69 crore), (ii) grants for Security Related Expenditure (₹ 89 crore), (iii) grants towards Reimbursement of Security Related Expenditure (₹ 70 crore); and (iv) grants for modernization of Police Force (₹ 8 crore).

### **1.3.3 Debt waiver under the debt consolidation and relief facilities**

As per recommendation of the 13<sup>th</sup> Finance Commission, a State would be considered eligible for debt relief measures on National Small Savings Fund (NSSF) loans from the date of enactment/amendment of FRBM Act incorporating therein State's fiscal consolidation targets.

Accordingly, the Government of Assam (GOA) notified (September 2011) the Assam FRBM (Amendment) Act, 2011 in the Assam Gazette and became eligible for NSSF interest relief. Regarding actual receipt of up to date debt relief, the Director, {Finance (Economic Affairs) Department} intimated (September 2014) that the State Government had received an amount of ₹ 35.20 crore as debt relief for the years 2010-11 to 2012-13. However, during 2013-14 no debt relief was provided to the State Government.

Further, the Commission also recommended waiver of central loans outstanding at the end of 2009-10 and also extended it to centrally sponsored and central sector schemes to the States through the Central Ministries other than Ministry of Finance. The recommended waiver of loan amount for Assam was ₹ 502 crore. Out of that amount, the GOI actually waived (August 2014) loan amount of ₹ 306 crore for Assam in respect of centrally sponsored and central sector schemes only.

### **1.3.4 Central Tax transfer**

Central tax transfers increased by ₹ 974 crore from ₹ 10,601 crore in 2012-13 to ₹ 11,575 crore in 2013-14 and constituted 35.93 *per cent* of the revenue receipts during the year. Increase in Central tax transfers during the current year was due to higher devolution in the share of net proceeds of Union taxes recommended by the FC-XIII.

The increase in Central Tax Transfer by ₹ 974 crore (nine *per cent*) was mainly due to increase in Corporation tax (₹ 85 crore), Taxes on income other than Corporation tax (₹ 283 crore), Customs (₹ 126 crore), Union Excise Duties (₹ 137 crore) and Service Tax (₹ 338 crore).

### **1.3.5 Cost recovery in supply of merit goods and services**

The current levels of cost recovery (non-tax revenue receipts as a percentage of non-plan revenue expenditure) in supply of merit goods and services of three selected socio-economic services by Government are depicted in **Table 1.12**.

**Table 1.12: Cost recovery: 2013-14**

Parameters	(₹ in crore)		
	Non-tax revenue receipts	Non-plan revenue expenditure	Cost Recovery ( <i>per cent</i> )
Water Supply & Sanitation	0.99	434.29	0.23
Roads & Bridges	50.40	1027.38	4.91
Minor Irrigation	0.36	342.84	0.11

As can be seen from above table, the cost recovery for Roads and Bridges during 2013-14 was 4.91 *per cent* and the same for Water Supply & Sanitation and Minor Irrigation were 0.23 and 0.11 respectively. While cost recovery from social services is expected to be lower than that of economic services, it is a matter of concern that compared to 2009-10<sup>8</sup>, cost recovery had reduced in all categories in 2013-14. Incremental increase in user charges would facilitate sustainable provision of these services over a period of time.

<sup>8</sup> Water Supply & Sanitation: 0.32 *per cent*; Roads & Bridges: 17.42 *per cent* and Minor Irrigation: 0.39 *per cent*.

### 1.3.6 Evasion of taxes

The Taxation Department detected 2,393 cases of evasion of taxes and raised additional demand of ₹ 22.67 crore during 2013-14.

## 1.4 Capital Receipts

The following table shows the trends in growth and composition of capital receipts.

**Table 1.13: Trends in growth and composition of capital receipts**

Sources of State's Receipts	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	2,223	2,073	973	1,395	1,202
Miscellaneous Capital Receipts	--	--	--	--	--
Recovery of Loans and Advances	33	28	21	7	6
Public Debt Receipts	2,190	2,045	952	1,388	1,196
Rate of growth of debt capital receipts	(-) 23.91	(-) 6.62	(-) 53.45	45.80	(-) 13.83
Rate of growth of non-debt capital receipts	(-) 5.71	(-) 15.15	(-) 25	(-) 66.67	(-) 14.29
Rate of growth of GSDP	18.38	17.41	11.65	12.56	14.85
Rate of growth of CR ( <i>per cent</i> )	(-) 23.69	(-) 6.75	(-) 53.06	(+) 43.37	(-) 13.84

Capital receipts decreased by more than 45 *per cent* from ₹ 2,223 crore in 2009-10 to ₹ 1,202 crore in 2013-14. During the current year the capital receipts decreased by ₹ 193 crore (14 *per cent*). Public Debt Receipts which create future repayment obligation varied from two to seven *per cent* of total receipts during the period 2009-14 and decreased considerably by ₹ 192 crore (14 *per cent*) from ₹ 1,388 crore in 2012-13 to ₹ 1,196 crore in 2013-14.

During the current year rate of growth of both debt and non-debt capital receipts remained negative and stood at (-) 13.83 *per cent* (-) 14.29 *per cent* respectively.

During the period 2009-14, the rate of growth of debt capital receipts remained negative except for the year 2012-13 and during the current year it declined significantly from 45.80 *per cent* in 2012-13 to (-) 13.83 *per cent* in 2013-14. Rate of growth of GSDP also increased from 12.56 *per cent* in 2012-13 to 14.85 *per cent* in 2013-14.

## 1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements during the year is the fund available with the government for use.

The trends in growth and composition of Public Accounts balances are given in **Table 1.14**.

**Table 1.14: Trends in growth and composition of Public Account Balances**

	(₹ in crore)				
Resources under various heads	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Public Account Balances</b>	<b>1,602.66</b>	<b>(-)133.31</b>	<b>1,939.38</b>	<b>1,229.55</b>	<b>1,671.44</b>
a. Small Savings, Provident Fund etc.	489.54	540.41	634.98	807.52	837.17
b. Reserve Fund	413.92	(-) 153.12	901.23	201.08	543.44
c. Deposits and Advances	568.14	(-) 728.61	437.17	413.21	157.47
d. Suspense and Miscellaneous	295.70	180.04	16.84	(-) 156.99	123.04
e. Remittances	(-) 164.64	27.97	(-) 50.84	(-) 35.27	10.32

Public Account balances of the Government increased marginally from ₹ 1,602.66 crore in 2009-10 to ₹ 1,671.44 crore in 2013-14 at an annual average rate of one *per cent*. During the current year, the balances however, increased significantly by ₹ 441.89 crore (35.94 *per cent*).

## **1.6 Application of Resources**

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure especially expenditure directed towards development and social sectors.

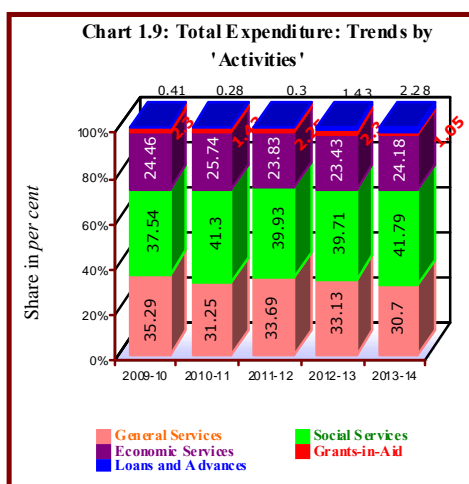
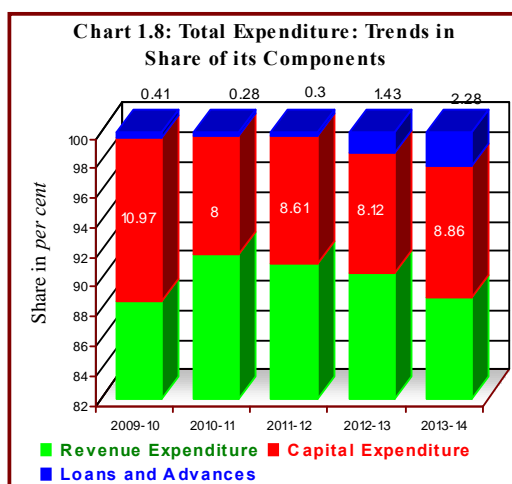
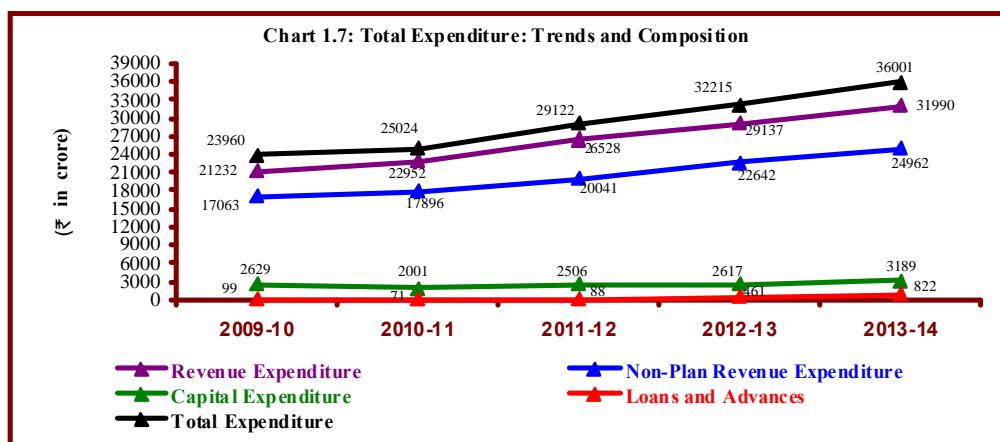
### **1.6.1 Growth and composition of expenditure**

The total expenditure and its composition during the years 2009-10 to 2013-14 are presented in **Table 1.15**.

**Table 1.15: Total expenditure and its compositions**

	(₹ in crore)				
Parameters	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Total Expenditure</b>	<b>23,960</b>	<b>25,024</b>	<b>29,122</b>	<b>32,215</b>	<b>36,001</b>
Revenue Expenditure	21,232	22,952	26,528	29,137	31,990
<i>Of which, Non-plan Revenue Expenditure</i>	<i>17,063</i>	<i>17,896</i>	<i>20,041</i>	<i>22,642</i>	<i>24,962</i>
Capital Expenditure	2,629	2,001	2,506	2,617	3,189
Loans and Advances	99	71	88	461	822

**Chart 1.7** presents the trends in total expenditure over a period of five years (2009-14) and its composition both in terms of economic classification and expenditure by activities is depicted in **Charts 1.8** and **1.9** respectively.



The total expenditure of the State increased from ₹ 23,960 crore in 2009-10 to ₹ 36,001 crore in 2013-14 at an annual average rate of 10 *per cent*. The total expenditure, its annual growth rate, the ratio of expenditure to the State GSDP and to revenue receipts and its buoyancy with respect to GSDP and revenue receipts are indicated in **Table 1.16**.

**Table 1.16: Total expenditure – basic parameters**

Parameters	2009-10	2010-11	2011-12	2012-13	2013-14
Total Expenditure (TE) (₹ in crore)	23,960	25,024	29,122	32,215	36,001
Rate of growth ( <i>per cent</i> )	43.43	4.44	16.38	10.62	11.75
TE/GSDP ratio ( <i>per cent</i> )	24.96	22.21	23.15	22.75	22.13
RR/TE ratio ( <i>per cent</i> )	82.99	91.93	94.28	95.27	89.48
Rate of Growth of GSDP	18.38	17.41	11.65	12.56	14.85
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	2.36	0.26	1.41	0.85	0.79
RR (ratio)	4.34	0.28	0.85	0.90	2.37

The increase of ₹ 3,786 crore (11.75 *per cent*) in total expenditure in 2013-14 was due to increase of ₹ 2,853 crore in revenue expenditure, ₹ 572 crore in capital expenditure and ₹ 361 crore in disbursement of loans and advances.

**The components of the increase in revenue expenditure were mainly:**

**(A) General Services:**

- **Pension and Other Retirement Benefits (₹ 486 crore)** - The major increase of the expenditure was under superannuation and retirement allowances, gratuity and leave encashment benefits.

**(B) Social Services:**

- **General Education (₹ 1,591 crore)** - The major increase of expenditure was due to increase in expenditure against Government Primary Schools (₹ 946 crore) under Elementary Education as well as assistance to Non-Government Secondary Schools (₹ 450 crore) under Secondary Education.
- **Medical and Public Health (₹ 189 crore)** - The major increase of expenditure was due to increase in expenditure in Rural Health Services ó Allopathy and Medical Education, Training and Research.

**(C) Economic Services:**

- **Rural Development (₹ 174 crore)** - The increase in this component was mainly on other expenditure under Integrated Rural Development Programme.
- **Transport (₹ 383 crore)** - The major increase of the expenditure was on Road Works under State Highways.

**The increase in Capital expenditure (₹ 572 crore)** during 2013-14 was mainly due to increase in expenditure on Capital outlay on Minor Irrigation by ₹ 266 crore (62.59 *per cent*), Capital outlay on Power Projects by ₹ 215 crore (106.44 *per cent*), Capital outlay on North Eastern Areas by ₹ 94 crore (30.23 *per cent*), Capital outlay on Roads and Bridges by ₹ 36 crore (4.24 *per cent*) and Capital outlay on Public Works by ₹ 34 crore (36.96 *per cent*) which was however, offset by decrease in expenditure on Capital outlay on Flood Control Projects by ₹ 136 crore (40.72 *per cent*).

The increase in expenditure was mainly on Accelerated Irrigation Benefits Programme (AIBP) under Minor Irrigation, Rural Electrification Programme and Externally Aided Project under Power Projects and the decrease was mainly due to decline in expenditure on embankment under both Barak valley and Brahmaputra flood control projects under Capital outlay on Flood Control Projects.

**The increase in disbursement of loans and advances** during 2013-14 was mainly due to fresh loans given to Electricity Boards (₹ 279 crore).



The pattern of total expenditure in the form of plan and non-plan expenditure during 2013-14 revealed that non-plan expenditure contributed dominant share of 70 *per cent* while the plan expenditure was 30 *per cent*.

The decrease in ratio of revenue receipts to total expenditure from 95.27 *per cent* in 2012-13 to 89.48 *per cent* in 2013-14 was the result of decrease of ₹ 428 crore in Grants from Government of India during 2013-14 over 2012-13. The buoyancy of total expenditure with reference to GSDP decreased to 0.79 during 2013-14 due to decrease in the rate of growth of total expenditure as compared to the rate of growth of GSDP. Similarly, the buoyancy ratio of total expenditure to revenue receipts at 2.37 in 2013-14 indicated increase in the expenditure at a pace greater than that of receipt.

### 1.6.2 Trends in total expenditure in terms of activities

In terms of activities, total expenditure could be considered as being composed of expenditure on General Services including interest payments, Social and Economic Services, Grants-in-aid and loans and advances. Relative share of these components in the total expenditure (₹ 36,001 crore) (refer **Chart 1.7** and **Appendix 1.4**) are indicated in **Table 1.17**.

**Table 1.17: Components of expenditure – relative share**

Parameters	(In <i>per cent</i> )				
	2009-10	2010-11	2011-12	2012-13	2013-14
General Services	35.29	31.25	33.69	33.13	30.70
<i>Of which, Interest Payments</i>	7.65	7.64	7.12	6.56	6.11
Social Services	37.54	41.30	39.93	39.71	41.79
Economic Services	24.46	25.74	23.83	23.43	24.18
Grants-in-aid	2.30	1.43	2.25	2.30	1.05
Loans and Advances	0.41	0.28	0.30	1.43	2.28

The relative share of the above components of expenditure indicated that the share of general services and grants-in-aid in the total expenditure decreased during 2013-14 over the previous year. These decreases were set off by increase in the respective share of social services, economic services and loans and advances.

The expenditure on general services, which are considered as non-developmental, decreased from 33.13 *per cent* in 2012-13 to 30.70 *per cent* in 2013-14. On the other hand, developmental expenditure *i.e.*, expenditure on social and economic services together accounted for 65.97 *per cent* in 2013-14 as against 63.14 *per cent* in 2012-13. This indicates that there was increase in developmental expenditure and decrease in non-developmental expenditure as compared to previous year.

### 1.6.3 Revenue Expenditure

Revenue expenditure had predominant share in total expenditure. Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation and as such does not result in any addition to the State's infrastructure and service network. Revenue expenditure had the predominant share of nearly 90 *per cent* in the total expenditure during the period 2009-14. The overall revenue expenditure, its rate of growth, the ratio of revenue expenditure (non-plan) to GSDP, to total expenditure and to revenue receipts and its buoyancy is indicated in **Table 1.18**.

**Table 1.18: Revenue expenditure – basic parameters**

Parameters	2009-10	2010-11	2011-12	2012-13	2013-14
Total Expenditure (TE)	23,960	25,024	29,122	32,215	36,001
Revenue Expenditure (RE), of which	21,232	22,952	26,528	29,137	31,990
Non-Plan Revenue Expenditure (NPRE)	17,063	17,896	20,041	22,642	24,962
Plan Revenue Expenditure (PRE)	4,169	5,056	6,487	6,495	7,028
Rate of Growth of					
RE ( <i>per cent</i> )	49.07	8.10	15.58	9.83	9.79
NPRE ( <i>per cent</i> )	53.27	4.88	11.99	12.98	10.25
PRE ( <i>per cent</i> )	34.05	21.28	28.30	0.12	8.21
Revenue Expenditure as percentage to TE	88.61	91.72	91.09	90.45	88.86
NPRE/GSDP ( <i>per cent</i> )	17.78	15.88	15.93	15.99	15.35
NPRE as percentage of TE	71.21	71.52	68.82	70.28	69.34
NPRE as percentage of RR	85.81	77.79	73.00	73.77	77.49
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	2.67	0.47	1.34	0.78	0.66
Revenue Receipts (ratio)	4.91	0.52	0.81	0.83	1.97

The overall revenue expenditure of the State increased by 50.69 *per cent* from ₹ 21,232 crore in 2009-10 to ₹ 31,990 crore in 2013-14 at an annual average rate of 10.13 *per cent*.

The NPRE constituted a dominant share of nearly 78 *per cent* in the revenue expenditure and increased by ₹ 2,320 crore over the previous year. The increase in NPRE during the current year was mainly due to increase in expenditure in District Police (₹ 59 crore) under Administrative Services, Superannuation and retirement allowances (₹ 295 crore), Gratuities (₹ 86 crore), Leave Encashment Benefits (₹ 66 crore) and Family Pension (₹ 36 crore) under Pension and Other Retirement Benefits, Government Primary Schools (₹ 978 crore) under Elementary Education, assistance to Non-Government Secondary Schools (₹ 427 crore) under Secondary Education, Government Colleges and Institutions (₹ 46 crore) under Higher Education, interest payment on internal debt (₹ 62 crore) under interest payment and servicing of debt, State Disaster Response Fund (₹ 252 crore) under Social Welfare and Nutrition and other expenditure (₹ 128 crore) under Power. The increase in NPRE during 2013-14

was however, offset by decrease in expenditure in Other Miscellaneous compensation and assignments (₹ 342 crore) under Compensation and Assignment to Local Bodies and Panchayati Raj Institutions, expenditure on Agriculture and Allied Activities (₹ 56 crore) and Secretariat - General Services (₹ 96 crore).

The PRE increased by ₹ 533 crore (8.21 *per cent*) from ₹ 6,495 crore in 2012-13 to ₹ 7,028 crore in 2013-14. The increase was mainly due to increase in expenditure in Education, Sports, Art & Culture (₹ 241 crore), Special Area Programme (223 crore), Social Welfare & Nutrition (₹ 145 crore) and Rural Development (₹ 125 crore), which was however, offset by decrease in expenditure under Agriculture and Allied Activities (₹ 119 crore) and General Economic Services (₹ 94 crore).

The buoyancy of revenue expenditure with reference to both GSDP and revenue receipts fluctuated during 2009-14. Buoyancy ratio of revenue expenditure to GSDP decreased marginally during the year whereas its significant increase with respect to revenue receipts during 2013-14 over previous year indicated that revenue expenditure of the State increased at a pace faster than the revenue receipts.

**Table 1.19** provides the comparative position of Non-Plan Revenue Expenditure (NPRE) with reference to assessment made by FC-XIII and State Government in its budget during 2013-14.

**Table 1.19: Comparative position of Non-Plan Revenue Expenditure  
vis-a-vis assessment made by FC-XIII and projections of the  
State Government in its budget**

(₹ in crore)			
Year	Assessment made by the FC-XIII	Assessment made by the State Government in Budget	Actual
2013-14	19,700	27,342	24,962

The NPRE remained significantly higher than the normative assessments made by FC-XIII. However, it was lower than the projections of the State Government made in its Budget during 2013-14.

#### **1.6.4 Committed Expenditure**

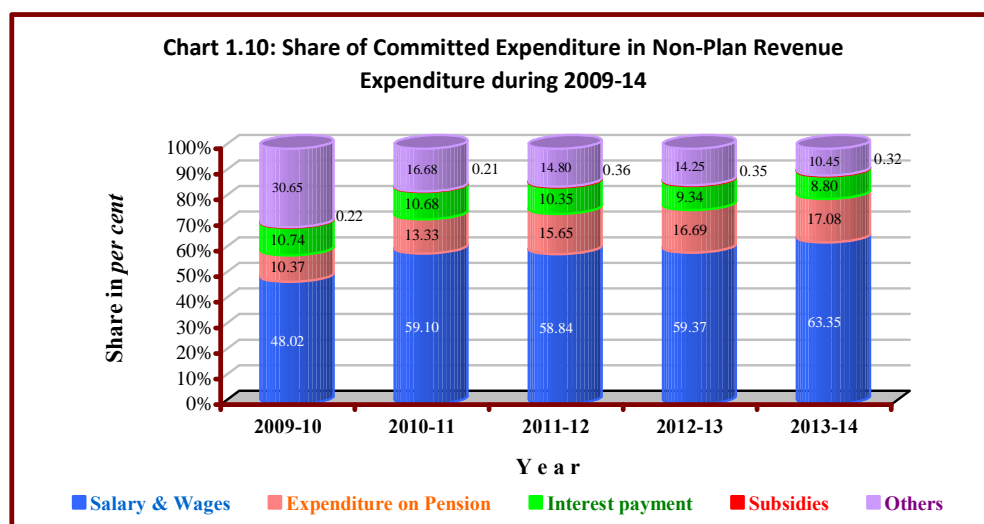
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table 1.20** and **Chart 1.10** present the trends in the expenditure on these components during 2009-14.

**Table 1.20: Components of Committed Expenditure**

(₹ in crore)					
Components of Committed Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14
Salaries & Wages, <i>Of which</i>	8,193	10,576	11,793	13,442	15,814
<i>Non-Plan Head</i>	7,866	10,131	11,094	12,575	14,999
<i>Plan Head*</i>	327	445	699	867	815
Expenditure on Pensions	1,769	2,385	3,136	3,779	4,264
Interest Payments	1,833	1,912	2,074	2,115	2,198
Subsidies	38	38	72	80	81
<b>Total</b>	<b>11,833</b>	<b>14,911</b>	<b>17,075</b>	<b>19,416</b>	<b>22,357</b>
<b>As per cent of RR</b>					
Salaries & Wages	41.20	45.97	42.95	43.80	49.09
Expenditure on Pensions	8.90	10.37	11.42	12.31	13.24
Interest Payments	9.22	8.31	7.55	6.89	6.82
Subsidies	0.19	0.17	0.26	0.26	0.25

Source: Finance Accounts

\* Plan Head includes the salaries paid under Centrally Sponsored Schemes



**(A) Salary and Wage expenditure**

Salaries and wages alone accounted for 49 *per cent* of revenue receipts of the State during 2013-14. It increased by 18 *per cent* from ₹ 13,442 crore in 2012-13 to ₹ 15,814 crore in 2013-14. Salary and wage expenditure under Non-plan head during 2013-14 increased by ₹ 2,424 crore (19.28 *per cent*) over the previous year whereas the same on plan head decreased by ₹ 52 crore (six *per cent*) over the previous year. Non-plan salary expenditure ranged between 94 *per cent* and 96 *per cent* of total expenditure on salaries during 2009-14. Although expenditure on salaries (₹ 15,619 crore) during 2013-14 was less by ₹ 1,719 crore (11 *per cent*) than assessed (₹ 17,338 crore) by the State Government in its budget, it was more by ₹ 1,526 crore (11 *per cent*) than the

projection of ₹ 14,093 crore in MTFP and by ₹ 8,282 crore (113 *per cent*) than the assessment made by the FC-XIII (₹ 7,337 crore).

**(B) Interest Payments**

Interest payments increased by ₹ 83 crore (3.92 *per cent*) from ₹ 2,115 crore in 2012-13 to ₹ 2,198 crore in 2013-14. During the current year the interest payment was made on internal debt (₹ 1,553 crore), Small Savings, Provident Fund etc., (₹ 522 crore) and loans and advances from Central Government (₹ 123 crore).

The interest payments with reference to assessment made by the FC-XIII and the projections of the State Government in its budget and MTFP (**Table 1.21**) indicate that the State Government was successful in restricting the interest payment within the assessments of FC-XIII and State projections during 2013-14.

**Table 1.21: Interest Payments *vis-à-vis* Thirteenth Finance Commission assessment and State Projections**

Year	Assessment made by the FC-XIII	Assessment made by the State Government in		(₹ in crore)
		Budget	MTFP	Actual
2013-14	3,147	2,264	2,465	2,198

The major sources of borrowings of the State Government were (i) Loans from National Small Savings Fund of Central Government, (ii) Loans from the Banks and Financial Institutions, (iii) Loans from the Centre and (iv) Loans from Small Savings and Provident Funds.

During 2013-14, the State Government did not raise any loan from open market. However, the Government borrowed major amount of ₹ 238 crore from National Bank for Agriculture and Rural Development (NABARD), ₹ 909 crore from National Small Savings Fund (NSSF) and ₹ 49 crore from Government of India.

**(C) Pension Payments**

Pension payments increased from ₹ 1,769 crore in 2009-10 to ₹ 4,264 crore in 2013-14 recording a total increase of 141 *per cent* in five years. Pension payments alone accounted for more than 13 *per cent* of revenue receipts of the State during the year and increased by ₹ 485 crore (12.83 *per cent*) over the previous year. Increase of ₹ 485 crore in pension payments during 2013-14 over the previous year was mainly due to increase in expenditure under Superannuation and Retirement Allowances (₹ 295 crore), Gratuity (₹ 86 crore), Leave Encashment Benefits (₹ 66 crore) and Family Pension (₹ 36 crore).

The State Government had introduced –The New Defined Contribution Pension Scheme– applicable to all new entrants joining State Government Service on regular basis against vacant sanctioned post(s) on or after 1 February 2005 in order to limit future pension liabilities. The New Pension Scheme was however, implemented provisionally in the State with effect from January 2010. In terms of the scheme, employees contribute 10 *per cent* basic pay and dearness allowance, which is matched by the State Government and the entire amount, is transferred to the designated fund manager through the National Securities Depository Limited (NSDL). During 2013-14, the State Government contributed only ₹ 100 crore against employees' contribution of ₹ 201.16 crore and thus, ₹ 101.16 crore remained a liability for the State Government.

**Table 1.22** below shows the actual pension payments with reference to assessment made by the FC-XIII and projections of the State Government.

**Table 1.22: Actual Pension Payments *vis-à-vis* FC-XIII assessment and State Projections**

				(₹ in crore)
Year	Assessment made by the FC-XIII	Assessment made by the State Government in		Actual
		Budget	MTFP	
2013-14	2,621	3,155	3,795	4,264

Pension payments was ₹ 1,643 crore (62.69 *per cent*) more than the assessments of FC-XIII, ₹ 469 crore (12.36 *per cent*) more than the projections made by the State Government in its MTFP and ₹ 1,109 crore (35.15 *per cent*) more than the projections made in its budget during 2013-14.

**(D) Subsidies**

**Table 1.20** indicates that subsidies as a percentage of revenue receipts though decreased marginally from 0.26 *per cent* (2012-13) to 0.25 *per cent* in 2013-14 but in absolute terms expenditure on payment of subsidies increased marginally from ₹ 80 crore in 2012-13 to ₹ 81 crore in 2013-14. During 2013-14 the major Departments which received subsidy were Industries and Commerce (50 *per cent*) and Welfare of Plain Tribes and Backward Classes (48 *per cent*). The State Government had not made any projection for subsidy in its MTFP during 2013-14.

**1.6.5 Financial Assistance by State Government to boards and other institutions**

The quantum of assistance provided by way of grants and loans to boards and others during the current year relative to the previous years is presented in **Table 1.23**.

**Table 1.23: Financial Assistance to boards and other institutions**  
(₹ in crore)

Financial Assistance to Institutions	2009-10	2010-11	2011-12	2012-13	2013-14	
					Final Grant/ Appropriation	Actual
Municipal Corporations/Urban Sewerage Board	105.41	56.74	112.26	94.37	231.31	62.20
Co-operative Societies and Co-operative Institutions	0.34	1.00	1.18	7.88	5.50	5.50
Universities and Educational Institutions	955.46	1,539.47	1,602.93	2,239.27	2,751.05	2,760.62
Electricity Companies	42.24	50.21	69.10	401.43	153.00	278.76
Assam State Housing Board (ASHB)	1.64	0.40	0.46	2.11	4.38	4.58
Assam Khadi & Village Industries Board	11.87	12.18	21.56	27.01	34.66	24.77
Urban Development Authority	13.28	8.37	10.14	3.58	9.00	11.52
Autonomous Councils	102.09	127.58	123.88	404.88	330.36	393.42
Other Institutions	281.52	354.45	175.96	244.45	2,799.24	671.91*
<b>Total</b>	<b>1,513.85</b>	<b>2,150.40</b>	<b>2,117.47</b>	<b>3,424.98</b>	<b>6,318.50</b>	<b>4,213.28</b>
Assistance as percentage of RE	7.13	9.37	7.98	11.75	19.75	13.17

\*Financial assistance to Other Institutions was mainly under (i) Road Transport: ₹ 30.50 crore; (ii) Welfare of SC, ST & OBC: ₹ 26.56 crore; (iii) Loans for General Financial & Trading Institutes: ₹ 503 crore and (iv) Other Rural Development Programme: ₹ 88.60 crore and (v) Loans for Consumer Industries: ₹ 18.25 crore

The total assistance at the end of the year 2013-14 had increased significantly by 178 *per cent* over the level of 2009-10. Further, the assistance to boards and other institutions as a percentage of total revenue expenditure had also increased from 7.13 *per cent* in 2009-10 to 13.17 *per cent* in 2013-14. Financial assistance to universities and educational institutions alone constituted more than 65 *per cent* of the total assistance of the State Government during 2013-14.

## 1.6.6 Local Bodies

Major issues relating to Local Bodies, *i.e.*, Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) are summarised in the following paragraphs.

### 1.6.6.1 Classification of Local Bodies

**Panchayati Raj Institutions (PRIs):** Consequent upon the 73<sup>rd</sup> Constitutional Amendment Act, 1992 the Government of Assam had created the Assam Panchayati Raj Act (APA) 1994, replacing the Assam Panchayati Raj Act, 1986. The APA, 1994 provided for a three-tier panchayat system comprising Gaon Panchayat (GP) at the village level, Anchalik Panchayat (AP) at the block level and Zilla Parishad (ZP) at the district level. As of 31 March 2014, there were 20 ZPs, 185 APs and 2,202 GPs in the State.

**Urban Local Bodies (ULBs):** In consonance with the 74<sup>th</sup> Constitutional Amendment Act, 1992 the municipal administration in Assam is based on three categories of ULBs as noted below:

- (i) Town Committee (TC) for a transitional or emerging urban area;
- (ii) Municipal Board (MB) for a comparatively small urban area, and
- (iii) Municipal Corporation *i.e.*, Guwahati Municipal Corporation (GMC) for a larger urban area.

As of 31 March 2014, there were 93 ULBs in the State comprising of one Municipal Corporation, 34 MBs and 58 TCs.

### **1.6.6.2 Financial Profile of Local Bodies**

The quantum of funds from own resources (Local Bodies) and assistances provided by way of grants to local bodies during 2009-10 to 2013-14 is presented in **Tables 1.24** and **1.25**.

**Table 1.24: Resources of PRI**

	(₹ in crore)				
Source	2009-10	2010-11	2011-12	2012-13	2013-14
Own Revenue (Local Bodies)	17.03	23.46	87.85	176.16	NA
State Finance Commission (SFC) transfers	295.68	119.36	227.96	104.42	158.23
Central Finance Commission (CFC) transfers	152.71	125.97	213.58	306.01	201.93
Grants for State sponsored schemes	164.00	334.40	182.02	150.09	197.29
GOI grants for Centrally Sponsored Schemes	2,077.52	1,931.18	1,786.66	1,657.65	2,090.97
<b>Total</b>	<b>2,706.94</b>	<b>2,534.37</b>	<b>2,498.07</b>	<b>2,394.33</b>	<b>2,648.42</b>

Source: Commissioner, P&RD, Assam; NA: Not available  
(Figures for the years 2009-10 to 2012-13 modified at the instance of P&RD Department, GOA)

**Table 1.25: Resources of ULBs**

	(₹ in crore)				
Source	2009-10	2010-11	2011-12	2012-13	2013-14
Own Revenue	103.41	128.78	151.57	190.04	NA
SFC transfers	96.15	151.67	189.68	149.59	133.11
CFC transfers	24.35	12.04	31.97	44.28	NA
Interest for delayed payment of CFC grants	0.84	0.30	0.09	0.33	0.12
State sponsored schemes	33.31	20.54	16.13	1.59	29.34
GOI grants for Centrally Sponsored Schemes	88.83	33.27	24.09	33.41	198.77
<b>Total</b>	<b>346.89</b>	<b>346.60</b>	<b>413.53</b>	<b>419.24</b>	<b>361.34</b>

Source: Fourth Assam State Finance Commission Report and information furnished by State Government.  
NA: Not available

Both PRIs and ULBs at all levels mobilized their internal resources from Tax and Non-Tax revenues. During current year GOI grants for centrally sponsored schemes increased significantly for both PRIs and ULBs.



### ***1.6.6.3 Devolution of functions, functionaries and fund (3Fs) to PRIs and ULBs***

The 73<sup>rd</sup> and 74<sup>th</sup> Constitutional amendment gave the constitutional status to PRIs and ULBs and established a system of uniform structure, holding of regular elections, regular flow of funds through Finance Commissions, etc. As a follow up, the States are required to entrust these bodies with such powers, functions and responsibilities so as to enable them to function as institutions of self-government. In particular, the PRIs and ULBs are required to prepare plans and implement schemes for economic development and social justice in respect of functioning enumerated in the Schedule XI and XII of the Constitution respectively.

- In June 2007, Government of Assam (GOA) issued notification regarding activity mapping for 23 subjects out of 29 as listed in Schedule XI of the Constitution for devolution of 3Fs to the PRIs. Following the activity mapping which defined the functions and functionaries that are to be devolved to each tier of PRIs, Government orders were issued for devolution in respect of only seven subjects out of 23 notified. Orders are yet to be issued in respect of remaining 16 subjects.
- GOA amended (May 2011) the Assam Municipal Act (AMA), 1956, which provided for transfer of 3Fs to ULBs relating to 18 subjects listed in the Twelfth Schedule of the Constitution and also for the constitution of a committee under the Chairmanship of Minister in charge, Urban Development Department to monitor the matter for early and smooth transfer of 3Fs.

Thus, the process of decentralisation has just been initiated with the recent amendment of AMA.

- For devolution of fund, GOA created a panchayat/municipality window in the State Budget earmarking every year substantial outlays under Plan and Non-plan in the revenue account for panchayats and municipalities. In the absence of suitable administrative machinery due to non-transfer of 3Fs to PRIs and ULBs the amount earmarked was spent through the functionaries of the respective line departments.

Thus, the objective of creating the panchayat/municipality window in the State Budget was frustrated due to lack of effective and prompt action on the part of the Government to implement its own decisions on devolution of 3Fs to the local bodies.

### ***1.6.6.4 Accounting and Auditing Arrangement***

**Accounting Arrangement:** The GOA accepted the Model Accounting System prescribed by Ministry of Panchayati Raj (MoPR) in consultation with

the C&AG of India for PRIs and accordingly amended the Assam Panchayat (Financial) Rules 2002. However, neither the formats for preparation of Monthly and Annual Accounts, as prescribed by the C&AG of India, were incorporated in the Assam Panchayat (Financial) Rules 2002 nor was any provision made in the said Rules for preparation and submission of monthly and annual accounts.

Thus, the accounts of PRIs are not maintained as per the prescribed formats. In absence of accounts the actual financial position of PRIs could not be ascertained.

Assam Municipal (Accounts) Rules 1961 framed under AMA, 1956, provides for maintenance of accounts of municipalities on cash basis and does not prescribe formats for preparation of annual accounts by ULBs. The State Government, in the line of National Municipal Accounting Manual (NMAM), prepared the draft Assam Municipal Accounting Manual (AMAM) in July 2010, which is based on accrual based accounting system and amended the AMA, 1956 in May 2011, to provide for maintenance of accounts on accrual basis and preparation of Receipt and Payment Accounts, Income and Expenditure Account and the Balance Sheet.

However, the accounts of ULBs continued to be maintained on cash basis and thereby true and fair view of financial affairs of ULBs and their assets and liabilities were not disclosed.

**Auditing Arrangement:** As per recommendation of FC-XIII, the GOA had entrusted the audit of accounts of PRIs and ULBs to the C&AG under Section 20 (1) of the CAG's (DPC) Act, 1971 under standard terms and conditions of Technical Guidance and Support (TGS) module (May 2011). Accordingly, the CAG conducts audit of PRIs and ULBs in the State.

#### **1.6.6.5 Reporting Arrangement**

Audit findings of test-check of accounts of LBs conducted by the CAG are presented in the form of Annual Technical Inspection Reports (ATIRs). ATIRs on PRIs and ULBs for the years 2004-05 to 2012-13 have been submitted to the State Government. It was for the first time that ATIR for the year 2009-10 was laid before the State Legislature in December 2011. The latest ATIR for the year 2012-13 was laid before the State Legislature on 04 August 2014.

Government of Assam had constituted (October 2012) Local Fund Accounts Committee (LFAC) to discuss the ATIRs on PRIs and ULBs. As of December 2013, ATIR for the year 2009-10 was discussed by the LFAC. Moreover, Action Taken Report (ATR) on the ATIRs submitted to Government was still awaited (December 2014).

## 1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure.

### 1.7.1 Adequacy of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods. Apart from improving the allocation towards development expenditure<sup>9</sup>, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table 1.26** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted and the previous years, **Table 1.27** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

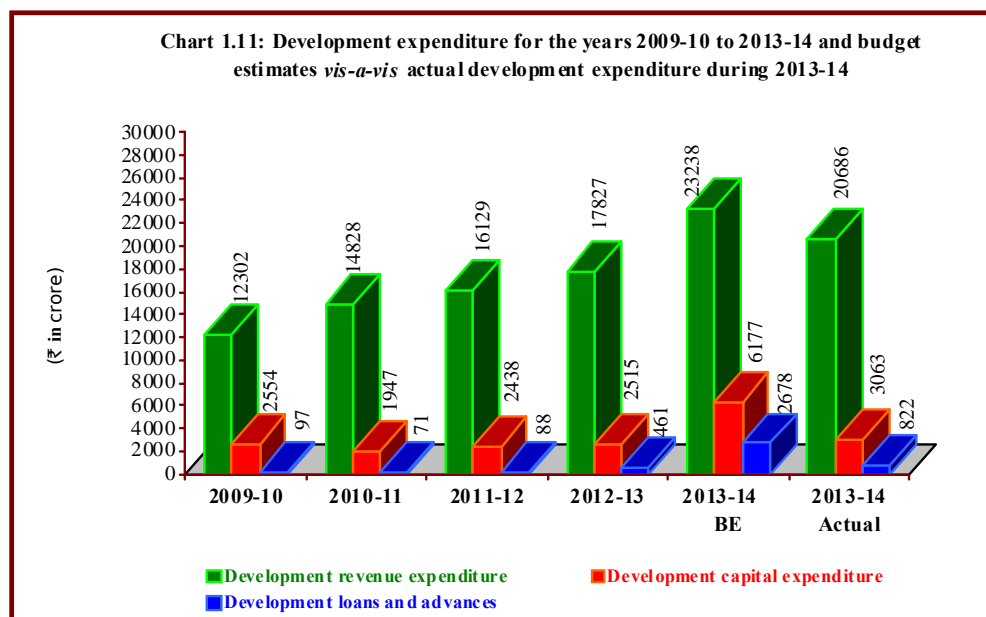
**Table 1.26: Development Expenditure**

Components of Development Expenditure	2009-10	2010-11	2011-12	2012-13	(₹ in crore)	
					2013-14	
					BE	Actual
Development Expenditure (a to c)	14,953 (62)	16,846 (67)	18,655 (64)	20,803 (65)	32,093 (66)	24,571 (68)
a. Development Revenue Expenditure	12,302 (51)	14,828 (59)	16,129 (55)	17,827 (55)	23,238 (48)	20,686 (57)
b. Development Capital Expenditure	2,554 (11)	1,947 (8)	2,438 (8)	2,515 (8)	6,177 (13)	3,063 (9)
c. Development Loans and Advances	97 (-)	71 (-)	88 (1)	461 (2)	2,678 (5)	822 (2)

Figures in parentheses indicate percentage to aggregate expenditure

The share of development expenditure to aggregate expenditure exhibited relative stability during the period 2009-14 and increased in 2013-14 by ₹ 3,768 crore (18.11 *per cent*) over the previous year. During the current year, though the State Government earmarked 66 *per cent* of the estimated aggregate expenditure for development expenditure, this assessment was exceeded by two *per cent* at the end of the year. The relative share of development expenditure to total expenditure during 2009-14 is presented in **Chart 1.11**.

<sup>9</sup> The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.



The development revenue expenditure increased by ₹ 2,859 crore (16.04 per cent) from ₹ 17,827 crore in 2012-13 to ₹ 20,686 crore in 2013-14. The increases under social and economic services were ₹ 2,232 crore and ₹ 627 crore respectively. The actual development revenue expenditure was less than the State's projection in budget by ₹ 2,552 crore.

The development capital expenditure increased significantly by ₹ 548 crore (21.79 per cent) from ₹ 2,515 crore in 2012-13 to ₹ 3,063 crore in 2013-14. The increase of ₹ 548 crore in development capital expenditure was due to increase of expenditure under economic services by ₹ 530 crore and social services by ₹ 18 crore.

The development loans and advances increased by ₹ 361 crore from ₹ 461 crore in 2012-13 to ₹ 822 crore in 2013-14. The actual development loans and advances was also less than the State's projection in budget by ₹ 1,856 crore.

## 1.7.2 Efficiency of Expenditure Use

**Table 1.27: Efficiency of expenditure use in selected Social and Economic services**

(In per cent)

Social/ Economic Infrastructure	2012-13			2013-14		
	Ratio of CE to TE <sup>a</sup>	In RE, the share of		Ratio of CE to TE <sup>a</sup>	In RE, the share of	
		S & W	O & M <sup>v</sup>		S & W	O & M <sup>v</sup>
<b>Social Services (SS)</b>						
Education, Sports, Art and Culture	0.03	21.20	0.41	--	24.37	0.05
Health and Family Welfare	0.72	3.54	0.77	0.67	3.57	0.77
Water Supply, Sanitation & Housing & Urban Development	19.17	1.20	1.99	18.27	1.20	2.45
Other Social Services	--	2.01	2.33	0.02	1.97	0.41
<b>Total (SS)</b>	<b>1.38</b>	<b>27.95</b>	<b>5.50</b>	<b>1.29</b>	<b>31.11</b>	<b>3.68</b>

Economic Services (ES)						
Agriculture & Allied Activities	0.63	3.49	1.72	0.50	3.59	3.22
Irrigation and Flood Control	53.48	1.90	0.80	58.00	1.85	0.60
Special Areas Programmes	78.92	0.01	--	58.62	0.01	--
Transport	52.92	1.90	2.13	44.19	1.89	2.51
Other Economic Services	16.03	1.45	0.58	23.76	1.71	0.46
<b>Total (ES)</b>	<b>30.99</b>	<b>8.75</b>	<b>5.23</b>	<b>32.96</b>	<b>9.05</b>	<b>6.79</b>
TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operation & Maintenance.						
④ Total revenue and capital expenditure of the services concerned. ⑤ Appendix XII of Finance Accounts.						

The trends presented in **Table 1.27** reveal that the percentage of capital expenditure on social services to total expenditure on social services decreased from 1.38 *per cent* in 2012-13 to 1.29 *per cent* in 2013-14. The decrease was mainly under Water Supply, Sanitation and Housing & Urban Development under social services. However, the percentage of capital expenditure on economic services to total expenditure increased from 30.99 *per cent* in 2012-13 to 32.96 *per cent* in 2013-14. The increase was mainly under irrigation and flood control under economic services.

The share of salary and wages in revenue expenditure on social services increased from 27.95 *per cent* in 2012-13 to 31.11 *per cent* in 2013-14 and the share of salary and wages in revenue expenditure on economic services also increased from 8.75 *per cent* in 2012-13 to 9.05 *per cent* in 2013-14. The increase was mainly under education, sports, art and culture under social services and agriculture and allied activities under economic services.

The share of operations and maintenance in revenue expenditure on social services decreased from 5.50 *per cent* in 2012-13 to 3.68 *per cent* in 2013-14 while the share of operations and maintenance in revenue expenditure on economic services increased from 5.23 *per cent* in 2012-13 to 6.79 *per cent* in 2013-14. The decrease was mainly under education, sports, art and culture under social services and the increase was under agriculture and allied activities and transport under economic services.

### 1.7.3 Effectiveness of the Expenditure, i.e., Outlay-Outcome Relationship

#### *Impact of expenditure on various Sectors*

**Appendix 1.5** depicts the progress achieved during 2013-14 as compared to 2012-13 in various sectors. In the education sector, number of lower and upper primary schools increased significantly due to inclusion of newly provincialised schools. Further, enrollment of students in lower and upper primary schools also increased significantly by 3.5 lakh and 1.6 lakh respectively during the year. In the health sector, number of medical colleges as well as primary health centres increased marginally from 5 to 6 and from 204 to 205 respectively during the year. In Power Sector, the rural electrification improved marginally from 94.50

per cent in 2012-13 to 96.92 per cent in 2013-14. During the period, generation and purchase of power increased but its consumption decreased substantially. In the Irrigation Sector, new irrigation potential of 0.20 lakh hectares was created during the year and thus, the total irrigation potential of the State increased from 6.83 lakh hectares in 2012-13 to 7.03 lakh hectares in 2013-14. Although, per capita income of the State increased from ₹ 42,036 to ₹ 46,354 during the year, yet it was lower than the country's average of ₹ 74,920.

## **1.8 Financial Analysis of Government Expenditure and Investments**

In the post-FRBM framework, the State is expected to keep its fiscal deficit (and borrowing) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

### **1.8.1 Incomplete projects**

The department-wise information pertaining to incomplete projects as on 31 March 2014 is given in **Table 1.28**.

**Table 1.28: Department-wise profile of Incomplete Projects**

(₹ in crore)

Department	No. of Incomplete Projects	Initial Budgeted Cost	Cost Overrun	Cumulative actual expenditure (March 2014)
Public Works (Roads)	39	256.45	--	171.92
Public Works (Buildings & National Highways)	13	77.96	20.37*	55.90
Irrigation	55	239.94	--	149.55
Water Resources	2	10.36	--	7.39
<b>Total</b>	<b>109</b>	<b>584.71</b>	<b>20.37</b>	<b>384.76</b>

Source: Finance Accounts 2013-14.

\* Cost overrun of six incomplete projects of PW (Building & NH) (Initial budgeted cost: ₹ 47.88 crore; revised cost: ₹ 68.25 crore).

As on 31 March 2014 there were 109 incomplete projects (total cost more than ₹ one crore of each project) which were due to be completed by March 2014 in which ₹ 384.76 crore was blocked. Of these, 83 projects involving ₹ 322.32 crore remained incomplete for less than three years, 18 projects involving an amount of ₹ 37.32 crore remained incomplete for

periods ranging from three to five years and six projects involving ₹ 17.08 crore remained incomplete for more than five years. Details in respect of two projects involving ₹ 8.04 crore were not available. The revised cost of six incomplete projects increased by 42.54 *per cent* from ₹ 47.88 crore (initial budgeted cost) to ₹ 68.25 crore (total revised cost) and resulted in cost overrun of ₹ 20.37 crore.

Delay in completion of works/projects invites the risk of escalation in the cost of the works, besides the intended benefits from these projects did not reach the beneficiaries in the State.

### 1.8.2 Investment and returns

As of 31 March 2014, Government had invested ₹ 2,282 crore in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies (**Table 1.29**). The average return on this investment was 0.53 *per cent* while the Government paid an average interest rate of 6.53 *per cent* on its borrowings during 2013-14.

**Table 1.29: Return on Investment**

		(₹ in crore)				
		2009-10	2010-11	2011-12	2012-13	2013-14
1		2	3	4	5	6
(a)	Statutory Corporations (No. of concerns)	1,858.20 (4)	1,874.10 (4)	1,895.70 (4)	1,911.13 (4)	1,967.11 (4)
(b)	Rural Banks (No. of concerns)	10.54 (1)	11.16 (1)	11.16 (1)	11.16 (1)	11.16 (1)
(c)	Joint Stock Companies (No. of concerns)	18.04 (15)	18.04 (15)	18.04 (15)	18.04 (15)	18.04 (15)
(d)	Co-operatives (No. of concerns)	100.16 (18)	104.04 (18)	107.33 (18)	109.83 (18)	109.83 (18)
(e)	Government Companies (No. of concerns)	158.48 (24)	158.48 (24)	162.61 (24)	162.80 (24)	176.05 (24)
<b>Total Investment</b>		<b>2,145.42</b>	<b>2,165.82</b>	<b>2,194.84</b>	<b>2,212.97</b>	<b>2,282.19</b>
<b>Return (₹ in crore)</b>		14.92	14.98	13.64	11.64	12.05
<b>Return (per cent)</b>		0.70	0.69	0.62	0.53	0.53
<b>Average rate of interest on Government borrowing (per cent)</b>		6.83	6.58	6.78	6.57	6.53
<b>Difference between interest rate and return (per cent)</b>		6.13	5.89	6.16	6.04	6.00

During the last five years, *i.e.*, 2009-14, the State Government's investments had increased by ₹ 136.77 crore. During the current year, Government has invested ₹ 55.98 crore in Statutory Corporations and ₹ 13.25 crore in Government Companies. The increase in investments of ₹ 55.98 crore in Statutory Corporations during 2013-14 was mainly on account of increased capital contribution to Assam State Transport Corporation (₹ 55.22 crore).



Out of four Statutory Corporations, three were incurring losses and their accumulated losses amounted to ₹ 652.14 crore<sup>10</sup>. Similarly, out of 24 Government Working Companies in the State, 14 companies were also incurring losses and their accumulated losses amounted to ₹ 275.33 crore. The major loss incurring organisations were Assam Small Industries Development Corporation Ltd., (Investment: ₹ 2.90 crore; accumulated loss: ₹ 11.93 crore), Assam Industrial Development Corporation Ltd., (Investment: ₹ 29.71 crore; accumulated loss: ₹ 128.07 crore), Assam Seed Corporation Ltd., (Investment: ₹ 1.25 crore; accumulated loss: ₹ 19.95 crore), Assam Tea Corporation Ltd., (Investment: ₹ 8.07 crore; accumulated loss: ₹ 61.37 crore), Assam State Development Corporation for Scheduled Caste Ltd., (Investment: ₹ 4.88 crore; accumulated loss: ₹ 23.75 crore) and Assam Mineral Development Corporation Ltd., (Investment: ₹ 21.20 crore; accumulated loss: ₹ 6.67 crore).

### **1.8.3 Loans and advances by State Government**

In addition to investments in Co-operative societies, Corporations and Companies, Government has also been providing loans and advances to many institutions/ organisations. **Table 1.30** presents the outstanding loans and advances as on 31 March 2014, interest receipts *vis-à-vis* interest payments during the last five years.

**Table 1.30: Average Interest received on Loans Advanced by the State Government**

	(₹ in crore)				
Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Opening Balance	2,878	2,944	2,987	3,054	3,508
Amount advanced during the year	99	71	88	461	822
Amount recovered during the year	33	28	21	7	6
Closing Balance	2,944	2,987	3,054	3,508	4,324
Of which Outstanding balance for which terms and conditions have been settled	--	--	--	--	--
Net addition	66	43	67	454	816
Interest Receipts	12	8	11	27	18
Interest receipts as <i>per cent</i> to outstanding Loans and advances	0.41	0.27	0.36	0.77	0.42
Average rate of interest on Government borrowing ( <i>per cent</i> )	6.83	6.58	6.78	6.57	6.53
Difference between interest payments and interest receipts ( <i>per cent</i> )	6.42	6.31	6.42	5.80	6.11

The total amount of outstanding loans and advances as on 31 March 2014 was ₹ 4,324 crore. The amount of loans disbursed during the year increased by 78 *per cent* from ₹ 461 crore in 2012-13 to ₹ 822 crore in 2013-14. The increase was mainly due to disbursement of loans of ₹ 503 crore to the Assam Financial Corporation. Out of the total amount of loans advanced during the year, ₹ 6.31 crore went to social services, ₹ 814.70 crore to economic services and ₹ 1.03

<sup>10</sup> Assam State Ware-housing Corporation : ₹ 12.39 crore (as on 31-03-2010);  
 Assam State Transport Corporation (ASTC) : ₹ 638.71 crore (as on 31-03-2012);  
 Assam Financial Corporation, Guwahati : ₹ 1.04 crore (as on 31-03-2014).



crore to Government servants. Under social services, major portion of loan went to Urban Development (63.71 *per cent*) and Housing (30.90 *per cent*) and in economic services, the major portion of loans went to General Financial and Trading Institution (61.76 *per cent*) followed by Power Projects (34.98 *per cent*) and others (3.26 *per cent*). However, recovery of loans and advances decreased from ₹ seven crore in 2012-13 to ₹ six crore in 2013-14. Interest received against the loans and advances decreased by 33 *per cent* from ₹ 27 crore in 2012-13 to ₹ 18 crore in 2013-14. During 2013-14, only 0.17 *per cent* of outstanding loans were repaid by the Institutions/ Organisations/ Government servants and fresh loans and advances (₹ 821 crore) were made during the year to the nine loanee entities<sup>11</sup> from whom repayments of earlier loans (₹ 1,693 crore) were in arrears.

#### 1.8.4 Cash Balances and Investment of Cash Balances

Table 1.31 and Chart 1.12 depicts the cash balances and investments made by the State Government out of cash balances during the year.

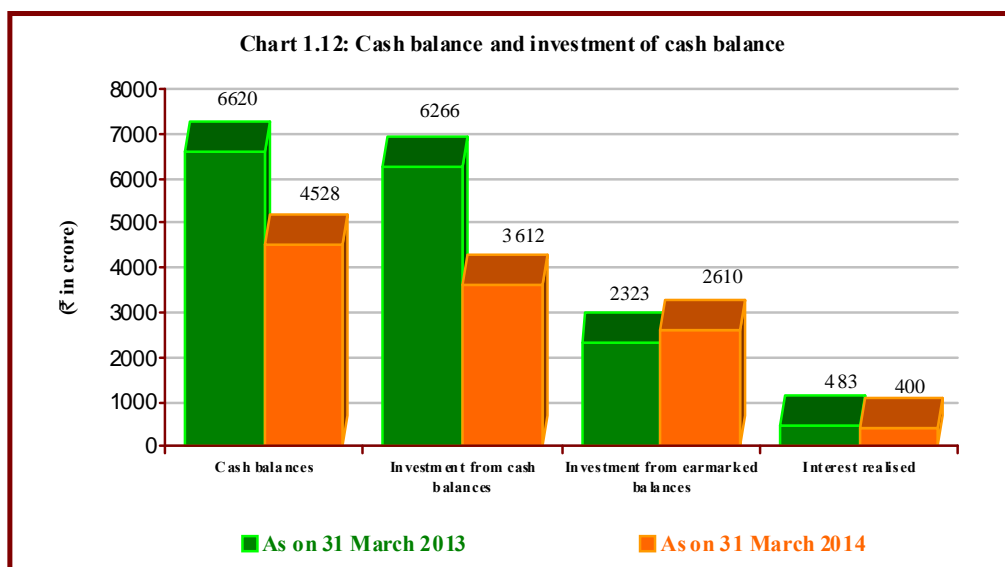
**Table 1.31: Cash balances and investment of cash balances**

(₹ in crore)

	Opening balance on 01-04.2013	Closing balance on 31.03.2014
<b>General Cash Balance</b>		
Cash in treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 1,987.89	(-) 1,704.63
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
<b>Total</b>	<b>(-) 1,987.89</b>	<b>(-) 1,704.63</b>
Investments held in Cash Balance investment account	6,266.41	3,611.98
<b>Total (a)</b>	<b>4,278.52</b>	<b>1,907.35</b>
<b>Other Cash Balances and Investments</b>		
Cash with departmental officers viz., Public Works, Forest Officers	18.32	9.69
Permanent advances for contingent expenditure with department officers	0.46	0.46
Investment of earmarked funds	2,322.71	2,610.49
<b>Total (b)</b>	<b>2,341.49</b>	<b>2,620.64</b>
<b>Total (a) + (b)</b>	<b>6,620.01</b>	<b>4,527.99</b>
<b>Interest realised</b>	<b>483.26</b>	<b>400.17</b>

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1. Assam Urban Water Supply and Sewerage Development Board	: ₹	37.84 crore
2. Assam Tea Corporation Ltd.	: ₹	8.20 crore
3. Assam Hills Small Industries Development Corporations	: ₹	22.90 crore
4. Assam Plantation Crops Development Corporations Ltd.	: ₹	1.17 crore
5. Assam Power Distribution Company Ltd.	: ₹	1,552.54 crore
6. Assam State Housing Board	: ₹	1.48 crore
7. Ashok Paper Mills Ltd	: ₹	1.49 crore
8. Assam Financial Corporation	: ₹	44.39 crore
9. Co-operative Societies	: ₹	23.24 crore
<b>Total</b>	<b>: ₹</b>	<b>1,693.25 crore</b>



Cash balances of the State Government at the end of the current year decreased from ₹ 6,620 crore in 2012-13 to ₹ 4,528 crore in 2013-14. The State Government from the investments made in GOI Treasury Bills, had earned an interest of ₹ 400 crore during 2013-14. Further, the Government invested ₹ 2,610 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2014. The interest receipts against investment on cash balance was 11.07 *per cent* during 2013-14 while Government paid interest at the rate of 6.53 *per cent* only on its borrowings during the year.

## 1.9 Assets and Liabilities

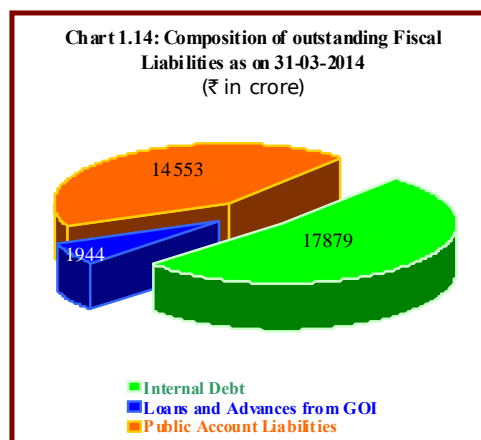
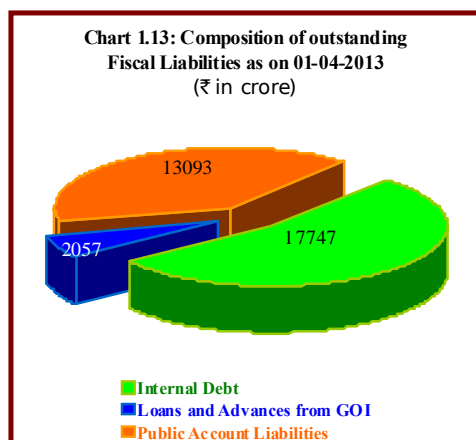
### 1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.7* gives an abstract of such liabilities and assets as on 31 March 2014 compared with the corresponding position as on 31 March 2013. While the liabilities shown in the Appendix consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly of the capital outlay and loans and advances given by the State Government and cash balances.

According to the Assam FRBM Act, 2005 (amended in 2011), the 'total liabilities of the State' means the liabilities under the Consolidated Fund of the State and the Public Account of the State.

## 1.9.2 Fiscal Liabilities

The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.13** and **1.14**.



The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4. Table 1.32** shows the fiscal liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP, to revenue receipts and to State's own resources and also the buoyancy of fiscal liabilities with reference to these parameters.

**Table 1.32: Fiscal Liabilities-Basic Parameters**

Parameters	2009-10	2010-11	2011-12	2012-13	2013-14
Fiscal Liabilities <sup>#</sup> (₹ in crore)	28,465	29,693	31,497	32,897	34,376
Rate of Growth ( <i>per cent</i> )	12.80	4.31	6.08	4.44	4.50
Ratio of Fiscal Liabilities to:					
GSDP ( <i>per cent</i> )	29.66	26.35	25.03	23.23	21.13
Revenue Receipts ( <i>per cent</i> )	143.16	129.07	114.72	107.19	106.71
Own Resources ( <i>per cent</i> )	367.76	357.62	299.83	306.76	293.81
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (ratio)	0.696	0.248	0.522	0.354	0.303
Revenue Receipts (ratio)	1.280	0.275	0.314	0.377	0.907
Own Resources (ratio)	0.623	0.593	0.229	2.135	0.495

<sup>#</sup> Includes Internal Debt, Loans and Advances from GOI, Small Savings, Provident Fund etc., Reserve Funds (Gross) and Deposits.

The overall fiscal liabilities of the State increased at an average annual rate of 4.15 *per cent* during the period 2009-14. During the current year, the fiscal liabilities of the State Government increased by ₹ 1,479 crore from ₹ 32,897 crore in 2012-13 to ₹ 34,376 crore in 2013-14. The increase in fiscal liabilities was mainly due to increase in the Public Account liabilities (₹ 1,460 crore) and internal debt (₹ 132 crore), which was however, offset by

decrease in loans and advances from the GOI (₹ 113 crore). The ratio of fiscal liabilities to GSDP had improved and decreased from 23.23 *per cent* in 2012-13 to 21.13 *per cent* in 2013-14 which was well within the norms (28.4 *per cent*), prescribed by the FC-XIII. The fiscal liabilities stood at nearly 1.07 times of the revenue receipts and three times of the State's own resources at the end of 2013-14. The buoyancy of the liabilities with respect to GSDP during the year was 0.303 indicating that for each one *per cent* increase in GSDP, fiscal liabilities grew by 0.303 *per cent*. The State Government had set up the sinking fund in line with the recommendations of the Twelfth Finance Commission (TFC) for amortisation of market borrowings as well as other loans and debt obligations. As of 31 March 2014, the balance in the sinking fund was ₹ 2,595.99 crore. During 2013-14, ₹ 286.88 crore had been invested in the sinking fund.

### **1.9.3 Status of Guarantees – Contingent liabilities**

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. According to FRBM Act, State Government guarantees shall be restricted to 50 *per cent* of State's tax and non-tax revenue of the second preceding year.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are shown in **Table 1.33**.

**Table 1.33: Guarantees given by the Government of Assam**

Guarantees	2011-12	2012-13	2013-14
Maximum amount guaranteed	652	599	582
Outstanding amount of guarantees including interest	259	114	90
Percentage of maximum amount guaranteed to total revenue receipts	2.37	1.95	1.81
Criteria as per the Assam Fiscal Responsibility and Budget Management Act, 2005.	State Government guarantees shall be restricted at any point of time to 50 <i>per cent</i> of State's own tax and non-tax revenue of the second preceding year as reflected in the books of accounts maintained by Principal Accountant General (A&E).		

Government had constituted (September 2009) a '*Guarantee Redemption Fund*' for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Public Sector Undertakings or other bodies and invoked by the beneficiaries. The accumulations in the Fund would be utilised only towards payment of the guarantees issued by the Government and not paid by the institution on whose behalf guarantee was issued. According to the scheme guidelines, the Fund should be set up by the Government with an initial contribution of ₹ five crore and during each year the Government should contribute an amount equivalent to at least three *per cent* of the outstanding guarantees at the end of the second

financial year preceding the current financial year as reflected in the books of accounts as maintained by the Principal Accountant General (A&E). During 2013-14, the State Government did not contribute any amount to the Fund. No guarantees were invoked during the year. As on 31 March 2014, the total amount lying in the Fund was ₹ 21.31 crore (including the interest of ₹ 0.90 crore for 2013-14) and the entire amount had been invested by the Reserve Bank of India.

Government had guaranteed loans raised by various Corporations and others which at the end of 2013-14 stood at ₹ 90 crore. It was 0.86 *per cent* of State's own tax and non-tax revenue of the second preceding year *i.e.*, well within the limit prescribed in the Act. Out of the total outstanding guarantees, ₹ 29.85 crore (33 *per cent*) pertained to Co-operative sector.

### 1.10 Debt Sustainability

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation; sufficiency of non-debt receipts; net availability of borrowed funds; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table 1.34** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2009-10.

**Table 1.34: Debt Sustainability: Indicators and Trends**

	(₹ in crore)				
Indicators of Debt sustainability	2009-10	2010-11	2011-12	2012-13	2013-14
Debt Stabilisation {Quantum Spread + Primary Deficit (-)/ Surplus (+)}	1,196+ (-) 2,210 = (-) <b>1,014</b>	1,817+ (-) 79 = <b>1,738</b>	1,313+ 428 = <b>1,741</b>	2,263+ 598 = <b>2,861</b>	2,860+ (-) 1,584 = <b>1,276</b>
Sufficiency of Non-debt Receipts (Resource Gap)	(-) 5,450	(+) 2,052	(+) 345	(+) 129	(-) 2,265
Net Availability of Borrowed Funds	(+) 1,398	(-) 682	(-) 1,238	(-) 1,765	(-) 1,387
Burden of Interest Payments (IP/RR Ratio)	9.22	8.31	7.55	6.89	6.82
IP/Own Tax Ratio	36.76	32.24	27.15	19.72	18.79
<b>Maturity Profile of State</b>					
0 – 1 Year	340.32	432.61	453.59	475.30	330.50
1 – 3 Years	1,527.30	1,843.08	2,312.18	2,055.47	2,505.94
3 – 5 Years	2,646.25	2,620.42	2,546.94	2,868.46	3,102.00
5 – 7 Years	2,523.26	2,863.98	3,099.21	2,439.83	3,867.58
7 Years and above	11,983.29	12,382.27	11,536.67	11,965.13	10,017.00

**Table 1.34** reveals that quantum spread together with primary deficit was negative in 2009-10. However, it turned positive in the year 2010-11 and remained the same in the years 2011-12, 2012-13 and 2013-14 indicating that the debt-GSDP ratio was stable. The sum of quantum spread and primary deficit at

₹ 1,276 crore during 2013-14 was a positive sign towards fiscal balances for improving the debt sustainability position of the State.

The persistent negative resource gap indicates the non-sustainability of debt while the positive resource gap strengthens the capacity of the State to sustain the debt. The State had a positive resource gap in three years from 2010-11 to 2012-13 during the five year period 2009-14. However, the positive resource gap of ₹ 129 crore in 2012-13 became negative to (-) ₹ 2,265 crore in 2013-14.

The Public Debt Receipts of the State decreased from ₹ 2,190 crore in 2009-10 to ₹ 1,196 crore in 2013-14 at an annual average rate of 9.08 *per cent*. However, it decreased significantly by 14 *per cent* (₹ 192 crore) from ₹ 1,388 crore in 2012-13 to ₹ 1,196 crore in 2013-14. So far as year-end cash balance of the State is concerned, it decreased by ₹ 2,092 crore from ₹ 6,620 crore in 2012-13 to ₹ 4,528 crore in 2013-14.

High level of surplus cash in recent past seems to provide some headroom to withstand pressure on finances and the State was not resorting to ways and means advances or overdrafts. The reason for cash accumulation was attributed to conservative approach in capital spending since the capital outlay as a percentage of total expenditure ranged between a meagre eight and 11 *per cent* during the period from 2009-10 to 2013-14.

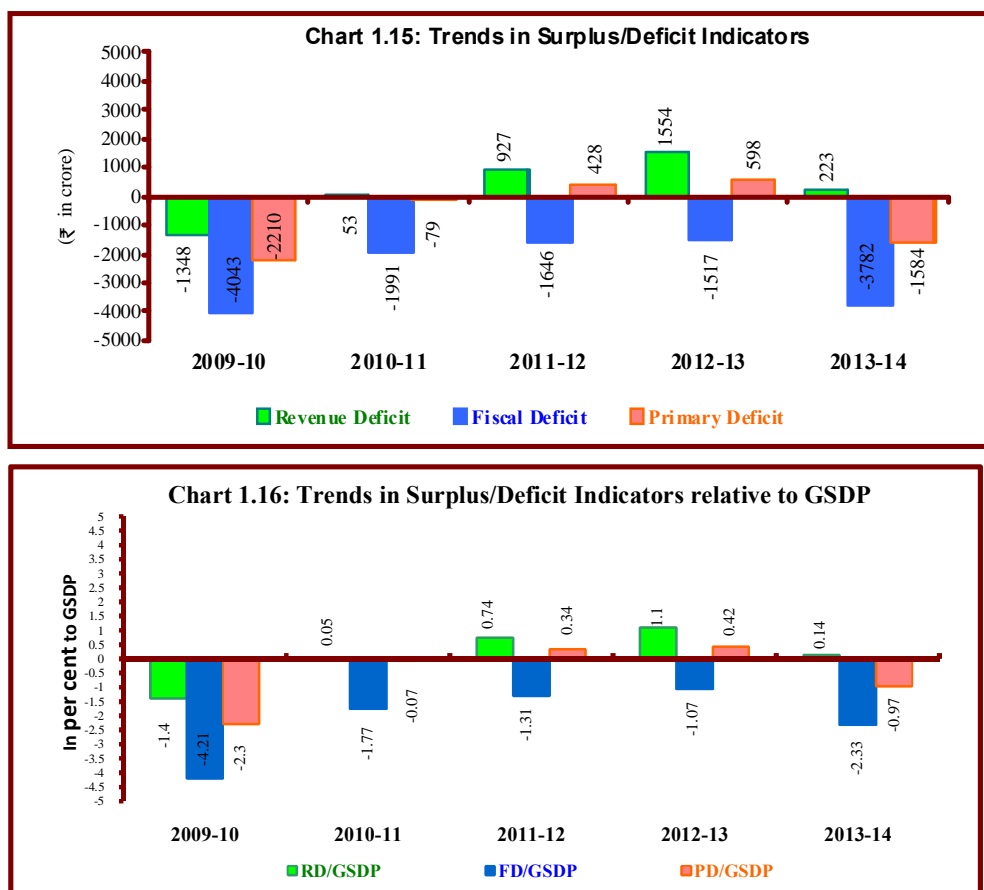
In view of the comfortable cash balances, the State may consider to defer and/or resort to more need based borrowing programmes in a cost effective manner. The State may consider identifying a clear shelf of projects which require capital investment and borrow only to that extent by realistic assessment of cash needs with effective cash management for better synchronisation of cash inflows and outflows. This would at the same time curb unwarranted build-up of cash surplus as well.

### **1.11 Fiscal Imbalances**

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government account represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2013-14.

### 1.11.1 Trends in Surplus/Deficit

Charts 1.15 and 1.16 present the trends in deficit indicators over the period 2009-14.



**Chart 1.15** reveals that the State had a revenue deficit during 2009-10. But thereafter the State adopted fiscal correction path and consequently attained revenue surplus in the subsequent four years i.e., 2010-14. The surplus in revenue account (₹ 223 crore) during the current year was mainly on account of increase in revenue receipts by ₹ 1,522 crore (4.96 *per cent*) against an increase of ₹ 2,853 crore (9.79 *per cent*) in revenue expenditure over the previous year. The increase in revenue account (₹ 1,522 crore) in the current year was on account of sufficient growth rate of 2.73 *per cent* (₹ 546 crore) in central transfers and 9.10 *per cent* (₹ 976 crore) in State's own resources.

The fiscal deficit which represents the gap between the total resources and total expenditure increased significantly by ₹ 2,265 crore from the level of ₹ 1,517 crore in 2012-13 to ₹ 3,782 crore in 2013-14. This was the result of decrease of ₹ 1,331 crore in revenue surplus as well as marginal decrease of ₹ one crore in non-debt capital receipts along with increase of ₹ 572 crore in capital expenditure and ₹ 361 crore in net disbursement of loans and advances in 2013-14.

During 2009-10 and 2010-11 the State had primary deficit which took a turnaround and became primary surplus during the years 2011-12 and 2012-13. Subsequently, primary surplus of ₹ 598 crore of 2012-13 once again turned into primary deficit of ₹ 1,584 crore in 2013-14. Increase in fiscal deficit and interest payment by ₹ 2,265 crore and ₹ 83 crore respectively resulted in increase in primary deficit of ₹ 2,182 crore from 2012-13 to 2013-14.

### 1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.35**.

**Table 1.35: Components of fiscal deficit and its financing pattern**

		(₹ in crore)				
Particulars		2009-10	2010-11	2011-12	2012-13	2013-14
1		2	3	4	5	6
<b>Decomposition of Fiscal Deficit (FD/GSDP) Deficit (+)/Surplus (-)</b>		<b>4,043 (4.21)</b>	<b>1,991 (1.77)</b>	<b>1,646 (1.31)</b>	<b>1,517 (1.07)</b>	<b>3,782 (2.33)</b>
1	Revenue Deficit	1,348	(-) 53	(-) 927	(-) 1,554	(-) 223
2	Net Capital Expenditure	(+) 2,629	(+) 2,001	(+) 2,506	(+) 2,617	(+) 3,189
3	Net Loans & Advances	(+) 66	(+) 43	(+) 67	(+) 453	(+) 816
<b>Financing Pattern of Fiscal Deficit*</b>						
1	Market Borrowings	(+)1,405.45	(+) 300.03	(-) 654.77	(-) 696.40	(-) 585.66
2	Loans from GOI	(-) 293.19	(-) 107.69	(-) 95.21	(-) 86.62	(-) 113.31
3	Special Securities Issued to NSSF	(+) 24.79	(+) 860.47	(+) 474.85	(+) 643.25	(+) 668.57
4	Loans from Financial Institutions	(+) 46.40	(+) 69.12	(+) 81.36	(-) 4.62	(+) 49.24
5	Small Savings, PF etc.	(+) 489.55	(+) 540.41	(+) 634.98	(+) 807.52	(+) 837.17
6	Deposit & Advances	(+) 568.13	(-) 728.61	(+) 437.17	(+) 413.21	(+) 157.47
7	Suspense and Misc.	(+) 980.13	(+)1613.13	(+) 34.76	(-) 404.99	(+) 2,786.10
8	Remittances	(-) 164.64	(+) 27.97	(-) 50.84	(-) 35.27	(+) 10.32
9	Reserve Fund	(+) 413.92	(-) 153.12	(+) 67.87	(-) 118.35	(+) 255.66
10	Decrease/increase in cash balance with RBI	(+) 573.61	(-) 431.16	(+) 15.88	(+) 998.76	(-) 283.26
11	Others	(-) 0.74	-	-	-	-
*All these figures are net of disbursements/outflows during the year						

It can be seen from **Table 1.35** that there was declining trend in fiscal deficit during the years 2009-10 to 2012-13 but it increased significantly during the current year. During 2013-14, the fiscal deficit was mainly financed by Special Securities issued to NSSF, Small Savings, PF etc., Deposits and Advances and Suspense and Miscellaneous heads.

The increase in capital expenditure indicated that borrowed funds were being utilised for productive uses more than that of previous year. The Government should continue this trend as the solution to the Government debt problem lies on the method of application of borrowed funds *i.e.*, whether they are being used efficiently and productively for capital expenditure which either provides returns directly or results in increased productivity of the economy which may result in increase in Government revenue in future making debt payments manageable.



### 1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistent high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. The bifurcation of the primary deficit (**Table 1.36**) would indicate the extent to which the deficit has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

**Table 1.36: Primary Deficit/Surplus – Bifurcation of factors**

(₹ in crore)

Year	Non-debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue Deficit(-)/ Surplus (+)	Primary Deficit (-) / Surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2009-10	19,917	19,399	2,629	99	22,127	(+) 518	(-) 2,210
2010-11	23,033	21,040	2,001	71	23,112	(+) 1,993	(-) 79
2011-12	27,476	24,454	2,506	88	27,048	(+) 3,022	(+) 428
2012-13	30,698	27,022	2,617	461	30,100	(+) 3,676	(+) 598
2013-14	32,219	29,792	3,189	822	33,803	(+) 2,427	(-) 1,584

There was a primary deficit in the State during the period 2009-10 to 2010-11 but the turnaround came in the years 2011-12 and 2012-13 when the State exhibited primary surplus. However, during 2013-14 there was a primary deficit again because non-debt receipts were less than the primary expenditure. In the current year non-debt receipts were sufficient to cover primary revenue expenditure but were not adequate enough to meet capital expenditure also. Over the period 2009-14, the percentage of capital expenditure in primary expenditure had shown inter-year fluctuation and reduced from 11.88 *per cent* in 2009-10 to 9.43 *per cent* in 2013-14 which is a matter of concern. The State should reverse this trend and increase the percentage of capital expenditure in primary expenditure as increase in this regard indicates improvement in the productive capacity of the State's economy.

### 1.12 Institutional measures

Towards strengthening fiscal discipline in the State, the Government of Assam had taken certain institutional measures like legislation in respect of guarantees and fiscal responsibilities in the form of enactment of the Assam Fiscal

Responsibility and Budget Management Act in 2005 (amended in 2011). Since then the Government had been undertaking measures like implementation of Consolidated Sinking Fund, introduction of VAT etc.

As a measure to improve fiscal transparency, the Government of India outlined several initiatives to assist the State Governments in their developmental and social roles. Public Private Partnership (PPP) is such an initiative that enables implementation of Governments programmes/schemes in partnership with the private sector. The potential benefits derived from PPP are cost effectiveness of the project, higher productivity, accelerated delivery, enhanced social service and recovery of user charges. It also allows the State Government to use limited budgetary resources on high priority schemes where private sector is not willing to enter.

In view of the above, several State Governments across India are entering into PPP agreements in the areas of infrastructure projects, survey and exploitation of mines and minerals, development of industrial estates, development of hydro-electricity projects etc.

The Government of Assam formulated the policy on public private partnership in Infrastructure Development in the State and the policy came into force with effect from 16 February 2008 (from the date of publication of Gazette Notification). **Table 1.37** indicates that as on 31 March 2014, Government of Assam had taken up 13 PPP projects for implementation of which five projects<sup>12</sup> had been completed and eight were under implementation/construction. Further details regarding total cost of the projects and Government contribution thereto are given in *Appendix 1.6*.

**Table 1.37: Status of implementation of PPP projects**

No. of projects	Status of the projects
5	Completed
8	Under implementation/construction
13	Under planning/pipeline

*Source: Information furnished by the Government.*

Although the State Government had completed five PPP projects as on 31 March 2014, the PPP cell under the control of Planning and Development Department could not furnish any information regarding project-wise release of funds, date of commission, revenue sharing pattern etc., of the completed projects, though called for.

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<sup>12</sup> (i) Beautification of Guwahati City (Traffic Signal), (ii) Integrated Solid Waste Management, (iii) Champawati Power Project, Kokrajhar (4 MW), (iv) G.N.C Engineering Institute of Management and Technology, Tezpur; and (v) O & M of Skilled Development Training Centre.

### 1.13 Conclusion and Recommendations

The fiscal position of the State viewed in terms of key fiscal parameters of revenue deficit, fiscal deficit and primary deficit etc., indicated that except during 2009-10 the State had maintained revenue surplus during the last five years. The fiscal deficit of the State at 2.33 *per cent* was also lower than 3 *per cent* of GSDP, the limit prescribed under the Assam Fiscal Responsibility and Budget Management (AFRBM) Act 2011. However, primary surplus of the last year turned into primary deficit during the current year.

#### *Revenue Receipts*

Revenue receipts grew by ₹ 1,522 crore (five *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 745 crore (49 *per cent*), non-tax revenue by ₹ 231 crore (15 *per cent*) and State's share of Union Taxes and Duties by ₹ 974 crore (64 *per cent*). The increase was however, offset by decrease in Grants-in-aid from Government of India (GOI) by ₹ 428 crore (28 *per cent*). *The revenue receipts at ₹ 32,213 crore was lesser by ₹ 1,075 crore than the assessment made in Medium Term Fiscal Plan (MTFP)<sup>13</sup> (₹ 33,288 crore).*

(Para-1.1.1)

#### *Revenue Expenditure*

The overall revenue expenditure of the State increased by 50.69 *per cent* from ₹ 21,232 crore in 2009-10 to ₹ 31,990 crore in 2013-14 at an annual average rate of 10.13 *per cent*. The Non-Plan Revenue Expenditure (NPRE) constituted a dominant share of nearly 78 *per cent* in the revenue expenditure and increased by ₹ 2,320 crore over the previous year. The Plan Revenue Expenditure (PRE) increased by ₹ 533 crore (8.21 *per cent*) from ₹ 6,495 crore in 2012-13 to ₹ 7,028 crore in 2013-14.

(Para-1.6.3)

During 2013-14, the development expenditure (₹ 24,571 crore) increased by ₹ 3,768 crore (18.11 *per cent*) over the previous year. The relative share of the revenue developmental expenditure was 57 *per cent* of the total expenditure while this share in respect of capital development expenditure was only nine *per cent*. The expenditure pattern of the State revealed that there was an increasing pressure on revenue expenditure. Salaries and wages alone accounted for 49 *per cent* of revenue receipts of the State during 2013-14. It increased by 18 *per cent* from ₹ 13,442 crore in 2012-13 to ₹ 15,814 crore in 2013-14. Although expenditure on salaries (₹ 15,619 crore) during 2013-14 was lesser by

<sup>13</sup> MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

₹ 1,719 crore (11 *per cent*) than assessed (₹ 17,338 crore) by the State Government in its budget, it was more by ₹ 1,526 crore (11 *per cent*) than the projection of ₹ 14,093 crore in MTFP and by ₹ 8,282 crore (113 *per cent*) than the assessment made by the FC-XIII (₹ 7,337 crore).

**(Paras-1.6.4 and 1.7.1)**

### ***Investment and Returns***

There were 109 incomplete projects (total cost more than ₹ one crore of each project) which were due to be completed by March 2014 in which ₹ 384.76 crore was blocked. Of these, 83 projects involving ₹ 322.32 crore remained incomplete for less than three years, 18 projects involving an amount of ₹ 37.32 crore remained incomplete for periods ranging from three to five years and six projects involving ₹ 17.08 crore remained incomplete for more than five years. Details in respect of two projects involving ₹ 8.04 crore were not available. The revised cost of six incomplete projects increased by 42.54 *per cent* from ₹ 47.88 crore (initial budgeted cost) to ₹ 68.25 crore (total revised cost) and resulted in cost overrun of ₹ 20.37 crore. Delay in completion of works/projects invites the risk of escalation in the cost of the works, besides the intended benefits from those projects did not reach the beneficiaries in the State.

**(Para-1.8.1)**

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 0.70 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.53 to 6.83 *per cent*.

**(Para-1.8.2)**

Cash balances of the State Government at the end of the current year decreased from ₹ 6,620 crore in 2012-13 to ₹ 4,528 crore in 2013-14. The State Government had invested ₹ 3,612 crore in GOI Treasury Bills and earned an interest of ₹ 400 crore during 2013-14. Further, the Government invested ₹ 2,610 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2014. The interest receipts against investment on cash balance was 11.07 *per cent* during 2013-14 while Government paid interest at the rate of 6.53 *per cent* only on its borrowings during the year.

**(Para-1.8.4)**

### ***Fiscal liabilities***

The overall fiscal liabilities of the State increased at an average annual rate of 4.15 *per cent* during the period 2009-14. During the current year, the fiscal liabilities of the State Government increased by ₹ 1,479 crore from ₹ 32,897 crore in 2012-13 to ₹ 34,376 crore in 2013-14. The ratio of fiscal liabilities to GSDP had improved and decreased from 23.23 *per cent* in 2012-13

to 21.13 *per cent* in 2013-14 which was well within the norms (28.4 *per cent*), prescribed by the FC-XIII. The fiscal liabilities stood at nearly 1.07 times of the revenue receipts and three times of the State's own resources at the end of 2013-14.

(Para-1.9.2)

*The State Government may explore the possibility to mobilise additional resources both through tax and non-tax sources by expanding the tax base and rationalising the user charges. Efforts should also be made to increase tax compliance, reduce tax administration costs, etc., so that deficits are contained. Further, in order to ensure sustainable progress towards fiscal consolidation, State needs to continue to ensure a pattern of expenditure that not only ensures better growth but also enhances public welfare.*

*Effective steps need to be taken for expeditious completion of the incomplete projects to avoid further cost overrun and delay in achieving the objectives.*

*A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability and improve efficiency in service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which are endowed with low financial but high socio-economic returns and justify the use of high cost borrowed funds for non-revenue generating investments through clear and transparent guidelines.*





## Chapter-II

### Budgetary Control and Financial Management

#### 2.1 Introduction

The Appropriation Accounts are accounts of the expenditure, Voted and Charged, of the Government for each financial year compared with the amounts of the Voted grants and Charged Appropriations for different purposes as specified in the schedules appended to the Appropriation Acts passed by the Legislature. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. The Appropriation Accounts is thus, a control document facilitating management of finances and monitoring of budgetary provisions and are therefore, complementary to Finance Accounts.

#### 2.2 Audit of Appropriation Accounts for the current year

Audit of appropriation by the Comptroller and Auditor General of India (C&AG) seeks to ascertain whether expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

##### 2.2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2013-14 against 81 Grants/Appropriations (78 Grants and three Appropriations) is indicated in **Table 2.1**.

**Table 2.1: Summarised position of Actual Expenditure *vis-à-vis* Original/Supplementary provision**

		(₹ in crore)				
Voted/ Charged	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	36,006.09	2,777.45	38,783.54	29,628.10	(-) 9,155.44
	II Capital	6,497.18	1,353.84	7,851.02	3,189.24	(-) 4,661.78
	III Loans & Advances	2,677.83	26.32	2,704.15	822.03	(-) 1,882.12
Total Voted		45,181.10	4,157.61	49,338.71	33,639.37	(-) 15,699.34
Charged	IV Revenue	2,483.54	0.04	2,483.58	2,391.08	(-) 92.50
	V Capital	--	--	--	--	--
	VI Public Debt Repayment	1,194.82	--	1,194.82	1,177.23	(-) 17.59
Total Charged		3,678.36	0.04	3,678.40	3,568.31	(-) 110.09
Appropriation to Contingency Fund (if any)		--	--	--	--	--
Grand Total		48,859.46	4,157.65	53,017.11	37,207.68	(-) 15,809.43



The overall savings of ₹ 15,809.43 crore was the net result of total saving of ₹ 17,333.14 crore in 74 grants and three appropriations under Revenue Section, and 28 grants and one appropriation under Capital Section offset by excess of ₹ 1,523.71 crore in three grants under Revenue Section and four grants under Capital Section.

The reasons for savings/excess were called for by the Principal Accountant General (Accounts & Entitlement) in respect of 1,979 sub-heads/sub sub-heads. Out of 1,979 sub-heads/sub sub-heads, explanations for variations were received for 194 sub-heads/sub sub-heads only within the specified period, of which explanations for variations in respect of 117 sub-heads/sub sub-heads were incorporated in the Appropriation Accounts of 2013-14. Thus, out of 1,979 sub-heads/sub sub-heads, explanations for variations in respect of 1,785 sub-heads/sub sub-heads were not received within the specified period and explanations for variations in respect of 77 sub-heads/sub sub-heads though received were either incomplete or unspecific.

#### **2.2.2 Appropriation vis-à-vis Allocative Priorities**

The audit of appropriation accounts revealed that in 59 cases relating to 50 grants, savings exceeded ₹ 10 crore in each case and also by more than 20 *per cent* of total provision (*Appendix 2.1*). Against the total savings of ₹ 17,333.14 crore, savings of ₹ 16,410.00 crore (94.67 *per cent*) occurred in 41 cases relating to 35 grants and one appropriation where savings were ₹ 50 crore and above in each case as indicated in *Appendix 2.2*. Reasons for savings were awaited (December 2014).

#### **2.2.3 Excess Expenditure**

In two cases, expenditure of ₹ 4,675.26 crore exceeded the approved provision by ₹ 1,400.91 crore and also by more than 20 *per cent* of the total provision. Details are given in *Appendix 2.3*.

#### **2.2.4 Expenditure without Provision**

According to Chapter-8 (Paragraph-8.3) of the Assam Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was however, noticed that expenditure of ₹ 686.44 crore was incurred in 86 cases as depicted in *Appendix 2.4* without any provision in the original estimates/supplementary demand and without issue of any re-appropriation order(s) to that effect. Significant cases of such expenditure are also given in **Table 2.2**.

**Table 2.2: Expenditure incurred without Provision during 2013-14**

Sl No.	Grant No./ Appropriation	Major Head of Accounts-Sub-Head-Detailed Head		(₹ in crore)
				Expenditure without provision
1	30	2215-0291	Miscellaneous Public Works Advances	12.70
2	44	4552-3608	State Share of Loan Component of NEC project	15.36
3	64	3054-799-0291	Miscellaneous Public Works Advances	331.92
4	76	4552-3209	Borjan Irrigation Scheme, Sixth Schedule (Pt. I) areas	26.11
5	78	4552-226	W.P.T & B.C. Department, Sixth Schedule (Pt. I) areas	51.07
6	78	4701-944	Champamati Irrigation Project, Sixth Schedule (Pt. I) areas	42.15
7	78	5054-337	Road Works, Sixth Schedule (Pt. I) areas	38.31
8	78	5054-04-800	Other Expenditure, Sixth Schedule (Pt. I) areas	15.63

Thus, the expenditure so incurred by the respective departments was unauthorised, irregular and against the spirit of financial regulations.

#### **2.2.5 Drawal of funds to avoid lapse of budget grant**

According to Assam Treasury Rules & Subsidiary Orders (Rule 16, SO 50) read with Rules 62 and 63 of Assam Financial Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. In respect of the cases mentioned in *Appendix 2.5* it was found that the amount of ₹ 95.12 crore drawn at the end of the year was deposited into the head of account 8443-Civil Deposit to avoid lapse of budget grant.

#### **2.2.6 Excess over provision relating to previous years requiring regularisation**

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure had been prescribed under the Article, the regularisation of excess expenditure is done after completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). Although the excess expenditure amounting to ₹ 2,029.10 crore for the years 2002-03 to 2004-05 had been recommended for regularisation by the PAC vide its 117<sup>th</sup> Report placed before the State Legislature on 3 April 2008, the regularisation of the aforesaid excess expenditure by the State Legislature was awaited. The total excess expenditure amounting to ₹ 4,459 crore for the years 2002-03 to 2012-13 had not been regularised (December 2014) as detailed in *Appendix 2.6*. The year-wise position

of excess expenditure pending regularisation for grants/appropriations is summarised in **Table 2.3**.

**Table 2.3: Excess expenditure over provision relating to previous years requiring regularisation**

(₹ in crore)

Year	Number of		Amount of excess over provision	Status of Regularization
	Grants	Appropriations		
2002-03	5	6	1,618.86	Recommended for regularisation vide 117 <sup>th</sup> PAC Report. Legislative approval awaited.
2003-04	4	3	404.36	
2004-05	5	6	5.88	
2005-06	2	2	2.45	Not yet discussed by PAC.
2006-07	4	2	80.61	Not yet discussed by PAC.
2007-08	9	2	113.24	Not yet discussed by PAC.
2008-09	6	2	108.40	Not yet discussed by PAC.
2009-10	3	-	10.18	Not yet discussed by PAC.
2010-11	1	1	4.27	Not yet discussed by PAC.
2011-12	5	2	915.14	Not yet discussed by PAC.
2012-13	4	-	1,195.61	Not yet discussed by PAC.
<b>Total</b>	<b>48</b>	<b>26</b>	<b>4,459.00</b>	

Thus, the excess expenditure of ₹ 4,459 crore requires regularisation under Article 205 of the Constitution of India.

## **2.2.7 Excess over provision during 2013-14 requiring regularisation**

**Table 2.4** contains the summary of total excess expenditure in five grants amounting to ₹ 1,499.89 crore incurred over authorisation from the Consolidated Fund of State (CFS) during 2013-14.

**Table 2.4: Excess expenditure over provision during 2013-14 requiring regularisation**

(₹ in crore)

Sl No.	Number and title of Grants/ Appropriations	Total Grants/ Appropriation	Expenditure	Excess
1	23-Pension and Other Retirement Benefits (Revenue Voted)	3,164.59	4,252.85	1,088.26
2	40-Sainik Welfare and Other Relief Programmes (Revenue Voted)	32.80	34.84	2.04
3	55-Forestry and Wildlife (Capital Voted)	-	0.78	0.78
4	64-Roads and Bridges (Revenue Voted)	861.78	957.94	96.16
5	78-Welfare of Plain Tribes & Backward Classes (B.T.C.) (Capital Voted)	109.76	422.41	312.65
<b>Total</b>		<b>4,168.93</b>	<b>5,668.82</b>	<b>1,499.89</b>

Thus, the excess expenditure requires regularisation under Article 205 of the Constitution.

**2.2.8 Unnecessary supplementary provision**

Supplementary provision aggregating ₹ 3,141.58 crore obtained in 51 cases amounting to ₹ 10 lakh or more in each case during the year proved unnecessary as the expenditure under the respective heads was even less than the original budget provision as detailed in *Appendix 2.7*.

**2.2.9 Excessive/unnecessary re-appropriation of funds**

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive and resulted in savings of ₹ 10 lakh and above in nine sub-heads/sub sub-heads out of which the saving in one sub-head was more than ₹ two crore as detailed in *Appendix 2.8*. Moreover, in 46 cases the re-appropriation also proved unnecessary as the saving was more than the re-appropriation and resulted in savings of ₹ 10 lakh and above under the respective heads. Of these, the savings were even more than ₹ two crore in 20 sub-heads as detailed in *Appendix 2.9*.

Thus, substantial savings of more than ₹ two crore registered in 21 cases, where the re-appropriation was made, indicate that the funds could not be spent as estimated and planned under the respective heads.

**2.2.10 Substantial surrenders**

Substantial surrenders (sum exceeding ₹ 10 crore and above in each case) were made in respect of 14 cases on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹ 13,917.72 crore in those 14 cases, ₹ 1,270.18 crore (nine per cent) was surrendered during the year. The details are given in *Appendix 2.10*.

Of these in seven cases surrenders exceeding ₹ 10 crore were made on 31 March 2014. The details of such cases are given in **Table 2.5**.

**Table 2.5: Cases of surrender in excess of ₹ 10 crore on 31<sup>st</sup> March 2014**

Sl No.	Number and Name of Grant	Major Head	Budget Provision	(₹ in crore)	
				Surrender	Percentage of surrender to total provision
1	18-Fire Services	2070	118.83	22.94	19.30
2	20-Civil Defence and Home Guards	2070	175.59	14.73	8.39
3	37-Food Storage, Warehousing & Civil Supplies	2408	216.62	148.55	68.58
4	54-Fisheries	2405	109.59	37.82	34.51
5	59-Sericulture and weaving	2851	421.61	32.44	7.69
6	71-Education (Elementary, Secondary etc.)	2202	7,683.32	29.28	0.38
7	75-Information Technology	4859	65.94	22.24	33.73

Thus, surrender of funds at the end of March 2014 indicates inadequate financial control by the respective departments. Had the surrenders been made in time, the funds could have been utilised for other development purposes.

### **2.2.11 Anticipated savings not surrendered**

According to Para 11.17 of Assam Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated. At the close of the year 2013-14 there were however, 52 grants/appropriations in which substantial savings of ₹ five crore and above occurred but surrenders were not made by the concerned departments. The amount involved in those cases was ₹ 12,300.94 crore (71 *per cent* of the total savings) (*Appendix 2.11*).

In addition to above, total savings of ₹ 4,692.39 crore occurred under 11 grants (saving of ₹ five crore and above registered in each grant) out of which only ₹ 78.43 crore (two *per cent*) was surrendered and ₹ 4,633.96 crore (98 *per cent*) were not surrendered, details of which are given in *Appendix 2.12*.

### **2.2.12 Rush of expenditure**

According to the Subsidiary Order 50 of Assam Treasury Rules, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in respect of five major heads under three Grants listed in *Appendix 2.13*, expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred in the month of March 2014. **Table 2.6** presents the major heads where more than 90 *per cent* of the total expenditure was incurred during the last month of the financial year.

**Table 2.6: Cases of rush of expenditure (90 *per cent* and above) towards the end of the financial year 2013-14**

Sl No.	Grant No and Name		Head of Account	Total expenditure during the year	(₹ in crore)	
					Expenditure during March 2014	
					Amount	Percentage of total expenditure
1	11	Secretariat and Attached Offices	7465	5,03.18	5,03.18	100.00
2	62	Power (Electricity)	2801	1,51.44	1,49.12	98.47

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulation, a substantial amount incurred by the department at the end of the year is indicative of poor financial control over the expenditure.

## 2.3 Reconciliation of Departmental figures

### 2.3.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

The Contingency Manual of the Government of Assam stipulates that detailed bills for the charges drawn in Abstract Contingent (AC) bills in a month should be submitted to the Controlling Officer by the 2<sup>nd</sup> of the following month. The Controlling Officer shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Principal Accountant General (A&E) by 25<sup>th</sup> of the following month. The Treasury Officers should ensure that no payment is made after the 10<sup>th</sup> of a month on any AC bill unless it is certified by the drawing officer that all DCC bills for sums drawn on AC bills in the previous month have been forwarded to the Controlling Officer. The total amount of DCC bills received was only ₹ 1,285.09 crore against the amount of AC bills of ₹ 2,834.71 crore leading to an outstanding balance of DCC bills of ₹ 1,549.62 crore as on 31 March 2014. Year-wise details are given in **Table 2.7** below.

**Table 2.7: Pendency in submission of DCC bills against the AC bills**

Year	Amount of AC bills	Amount of DCC bills	DCC bills received as percentage to AC bills	(₹ in crore)
				Outstanding DCC bills
Upto 2011-12	2,072.81	1,249.58	60.28	823.23
2012-13	320.97	31.67	9.87	289.30
2013-14	440.93	3.84	0.87	437.09
Total	2,834.71	1,285.09	45.33	1,549.62

Department-wise pending DCC bills for the years up to 2013-14 are detailed in **Appendix 2.14**.

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs.

### 2.3.2 Un-reconciled Receipt and Expenditure

To enable Controlling Officers (COs) of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts, Financial Rules stipulate that receipt and expenditure recorded in their books be reconciled by them every month during the financial year with those recorded in the books of the Principal Accountant General (A&E). Even though non-reconciliation of departmental figures is being pointed out regularly in Audit Reports, lapses on the part of COs in this regard continued to persist during 2013-14 also as indicated in **Table 2.8**.

**Table 2.8: Status of Reconciliation of Receipt and Expenditure figures**

Sl No.	Particulars	Total No. of Chief Controlling Officers	Fully Reconciled	Partially Reconciled	Not reconciled at all
1	Receipts	59	1 <sup>1</sup>	1	57
2	Expenditure	59	--	42	17

It would be evident from the above table that during 2013-14, out of 59 Controlling Officers (COs), only one of them carried out full reconciliation of departmental receipts figures with those reflected in the books of Office of the Principal Accountant General (A&E), Assam.

Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions not only facilitates misclassifications of the expenditure but also defeats the very objectives of budgetary process.

Thus, there is a need to impress upon the COs to reconcile their receipts and expenditure regularly to ensure correctness of the accounts.

## **2.4 Personal Deposit Accounts**

The operations of Personal Deposit Accounts (PDA) are allowed/authorised on the basis of proposal(s) received from concerned department(s) along with sanction(s) of the Finance Department of the Government of Assam. As per specific instructions, the PDA remains operative for a financial year *i.e.*, 1 April to 31 March and is required to be closed at the end of the financial year and if needed, PDA may be re-opened next year by observing the usual procedure.

Information obtained from Principal Accountant General (Accounts and Entitlement), Assam regarding operation/closure of PDA during 2013-14 revealed that 46 PD Accounts involving ₹ 14.23 crore were operative as on 31 March 2014 violating provisions in this regard by the concerned departments.

The Departmental officers also had not conducted verification/reconciliation of the balances with those maintained by the office of the Principal Accountant General (Accounts and Entitlement).

This practice of retaining funds in the Personal Deposit Accounts after the close of the financial year is fraught with the risk of misuse of funds and therefore, needs to be avoided.

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<sup>1</sup> Forest Department

## 2.5 Outcome of review of selected Grant

### 2.5.1 Introduction

The outlays on the various activities of Government are met from the Consolidated Fund which is made up of revenue receipts, loan raised by Government and recoveries of loans and advances made by the State Government. No money can be withdrawn from the Consolidated Fund of a State for expenditure by Government unless the State Legislature approves the amount to be spent under a Major Head (or a Group of Major Heads) during the year beginning from 1 April to 31 March. This approval takes the form of Budget Grant. Demands for Grants are placed before the Legislature at the beginning of each financial year.

A review of budgetary procedure and control over expenditure was conducted (July-August 2014) in respect of Major Head 2711-Water Resources (Flood Control and Drainage) and 4711-Capital out lay on Flood Control Projects under Grant No. 63. Review of the Major Heads under the aforesaid Grant revealed that mandatory provisions of Budget Manual, Financial Rules etc., regarding drawal and utilization of funds from the Consolidated Fund of the State were being bypassed by the concerned authorities and the accountability obligations were not always fulfilled as brought out in the succeeding paragraphs.

### 2.5.2 Delayed submission of budget estimates

As envisaged in Para 6.1 of the Assam Budget Manual 2012, the Administrative Heads are required to submit the budget estimates of receipts and expenditures for the coming (next) year along with revised estimates for the current year to the Finance Department by the 15 October each year both for General and Sixth Schedule Areas.

Test-check of records of Water Resources Department however, revealed that the budget estimates in respect of receipts and expenditures for 2013-14 were submitted belatedly to the Finance Department as indicated in the **Table 2.9**.

**Table -2.9**

Sl. No.	Grant No.	Name of the Controlling Officer	Due date of submission of Budget Estimates to the Finance Deptt.	Actual date of sending of Budget Estimates to the Finance Deptt.	Delay in submission (in days)
1	63	Deputy Secretary (I) to the Govt. of Assam	15/10/2012	01/11/2012	17 days

(Source: Departmental records)



### 2.5.3 Unrealistic budget estimation

Assam Budget Manual provides that on receipt of the estimates from the subordinate estimating officers, the Controlling Officers will scrutinize and consolidate them for each major head or for the several minor heads for which the Controlling Officer is responsible. The Controlling Officer will then forward the estimates to the Administrative Department and the Finance Department along with copy of each of the estimates received from the estimating officer.

The summarized position of budget provision and actual expenditure there against during 2013-14 in respect of Major Heads 2711 and 4711 under Grant No. 63 is presented in **Table 2.10**.

**Table – 2.10**

(₹ in crore)

Nature of expenditure	Major Head	Budget Provision			Actual expenditure	Excess (+) /Saving (-)	Per cent
		Original	Supplementary	Total			
Revenue	2711	250.34	0	250.34	223.61	-26.73	10.68
Capital	4711	1,200.58	30.90	1,231.48	159.95	-1,071.53	87.01
<b>Total</b>		<b>1,450.92</b>	<b>30.90</b>	<b>1,481.82</b>	<b>383.56</b>	<b>(-)1,098.26</b>	

(Source: Appropriation Accounts)

The above table shows that there was overestimation of funds (saving) in the budget ranging from 10.68 to 87.01 *per cent* of the total available funds under Grant No. 63. This was indicative of the fact that the estimation was made without proper analysis of actual needs.

### 2.5.4 Unnecessary Supplementary Grant

Supplementary Grant as defined in the Para-8 of Budget Manual means an additional provision included in an Appropriation act during the course of a financial year, to meet expenditure in excess of the amount previously included in the Appropriation act for that year.

Test check of five schemes under Major Head 4711 however, revealed that against the Supplementary provision of ₹ 30.90 crore, only an expenditure of ₹ 5.79 crore (18.74 *per cent*) was incurred by the Department resulting in overall savings of 81.26 *per cent* against the supplementary provisions under the Grant during 2013-14. The scheme-wise details of unnecessary Supplementary Grant are shown in the **Table 2.11**.

Table-2.11

(₹ in crore)

Sub Head	Sub-Sub head	Name of Project	Supplementary grant	Expenditure	Savings	Percentage of savings
0117	-	Barak Valley Flood Control Project	20.00	5.79	14.21	71.05
0120	755	Protection of Simulguri Town and adjoining areas from the erosion of river Dikhow	5.00	0	5.00	100
	756	Extension of A/E measure Dehing Bund R/B Bhogamur to Sesamukh at 4 <sup>th</sup> Km Panimurigaon	2.00	0	2.00	100
	757	A/E measures to protect Kochudola and Tirubari Village Area from the erosion of river Champamati	2.00	0	2.00	100
	758	A/E measures to protect Sonari Town from the river Towka	1.90	0	1.90	100
<b>Total</b>			<b>30.90</b>	<b>5.79</b>	<b>25.11</b>	<b>81.26</b>

(Source: Detailed Appropriation Accounts)

Thus, overall savings in above mentioned five schemes was indicative of the fact that supplementary provisions were made without assessing the actual requirement of funds.

### 2.5.5 Lack of Budgetary control/ Monitoring

In order to watch over progress of expenditure and the provision of additional funds when necessary, a statement in Form-O in duplicate should be submitted by controlling officer twice a year to reach the Finance Department, once by 25<sup>th</sup> November and again by the 1<sup>st</sup> January at the latest under the provision of Para 11.16 of Budget Manual. The first statement should be based on the previous seven months actual and the second on eight months actual, specifying the reasons for anticipated savings and excesses of expenditure over the sanctioned Budget Grant under each head. These returns would enable Finance Department to consider adjustment of budgetary provisions and additional financial implication, if any.

Scrutiny of relevant records maintained by the Chief Engineer, (CE) Water Resources, Assam however, disclosed that no such statement/return was prepared and found to have been submitted to the Finance Department. On this being pointed out CE stated that Form-O was not submitted to the Finance department due to non receipt of relevant information from the concerned DDOs. This indicated that the Finance Department never insisted upon the CO for submission of statement to watch over the progress of expenditure which resulted in shortcoming like unutilized budget provision, rush of expenditure etc.

Non preparation and non submission of return on progress of expenditure was contrary to the provision of budget manual and observed as lack of prescribed budgetary control/monitoring system to watch over the progress of expenditure.

## 2.5.6 Unutilized budget provision

It was observed that 100 *per cent* savings were occurred in three sub-heads during 2013-14 under Major head of account 4711-Capital outlay on Flood Control Projects (FCP) as per statement of savings submitted by the Department as detailed in **Table 2.12**

**Table-2.12**

(₹ in crore)						
Grant No.	Major Head of account	Sub head	Category of expenditure	Original provision	Suppl. provision	Savings
63	4711	0120 Brahmaputra FCP	Plan	95.95	-	95.95
		0117 Barak Valley FCP	Plan	9.05	-	9.05
		One time ACA/SPA	Plan	1.50	-	1.50
		<b>Total</b>		<b>106.50</b>		<b>106.50</b>

The Controlling Officer could not utilize any part of the provision made in the budget, was indicative of the fact that the provisions made in the budget against these heads were either unrealistic or the funds could not be utilized as estimated and planned.

## 2.5.7 Un-reconciled Expenditure

To enable Controlling Officers of Departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts, Financial Rules, Budget Manual and executive instructions stipulate that expenditure recorded in their books be reconciled by them every quarter during the financial year with that recorded in the books of the Principal Accountant General (A&E). Even though the issue of non reconciliation of Departmental figures was being pointed out regularly in Audit Reports, lapses on the part of the Controlling Officers in this regard continued to persist during 2013-14 also. During 2013-14, difference of ₹ 3.68 crore<sup>2</sup> was noticed between the expenditure figures booked as per the Departmental records with those of office of the Principal Accountant General (A&E).

1.	Figures booked as per O/o PAG (A&E) record	₹ 121.63 crore
2.	Departmental expenditure figures	₹ 117.95 crore
3.	<b>Difference</b>	<b>₹ 3.68 crore</b>

Failure on the part of the Controlling Officer to reconcile the expenditure of State Government may lead to the fraudulent and excess drawal of the fund over the budget provision and therefore, periodical reconciliation of accounts should be ensured by the Government.

### 2.5.8 Rush of expenditure

According to the Subsidiary Order 50 of Assam Treasury Rules, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, 100 *per cent* of total expenditure (₹ 35.60 crore) was incurred in the month of March 2014 only, in 19 cases/schemes under Major Head-4711 during 2013-14 as detailed in *Appendix-2.15*.

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulation, the entire amount incurred by the department at the fag end of the year was indicative of poor financial control over the expenditure.

### 2.5.9 Anticipated savings not surrendered

Under the provision of Para-11.17 of Assam Budget Manual, Controlling Officers are required to surrender to the Finance Department all savings anticipated in the budget under their control on or before 15 February each year. It is important that Controlling Officer surrenders to the Government all anticipated savings immediately when they are foreseen without waiting till the end of the year and that the CO should not hold any savings in reserve for the possible future excesses.

A scrutiny of Appropriation Account disclosed that savings of ₹ 1,098.26 crore (Table 2.10 refers) both under Revenue (2711) and Capital heads (4711) under Grant No. 63 were not surrendered at the end of the year by the Water Resources Department.

### 2.5.10 Persistent savings

Review of Grant No. 63 disclosed persistent savings ranging from 57 to 74 *per cent* of the total provision had occurred during the last five years as detailed in **Table 2.13**.

**Table-2.13**

(₹ in crore)

Grant No.	Name of Grant	Year	Total Grant	Total Expenditure	Savings (percentage)
63	Water Resources	2009-10	1,245.15	394.27	850.88 (68)
		2010-11	892.06	384.20	507.86 (57)
		2011-12	1,114.25	478.46	635.79 (57)
		2012-13	1,701.36	517.87	1,183.49 (70)
		2013-14	1,481.82	383.56	1,098.26 (74)
Total			6,434.64	2,158.36	4,276.28

(Sources: Appropriation Account)

Persistent savings occurred under the Grant indicated that the process of preparation of budget estimates by the department was unrealistic and needs to be revisited.

## **2.6 Conclusion and Recommendations**

During 2013-14, expenditure of ₹ 37,207.68 crore was incurred against the total grants and appropriations of ₹ 53,017.11 crore resulting in savings of ₹ 15,809.43 crore. The overall savings of ₹ 15,809.43 crore was the net result of total saving of ₹ 17,333.14 crore offset by excess of ₹ 1,523.71 crore.

The excess expenditure amounting to ₹ 1,499.89 crore incurred over authorization in five grants during 2013-14 requires regularisation under Article 205 of the Constitution of India. At the close of the year 2013-14, there were 52 grants/ appropriations in which savings (savings of ₹ five crore and above) of ₹ 12,300.34 crore (71 *per cent* of the total savings) occurred but no surrenders were made by the concerned departments.

**(Paras-2.2.1, 2.2.7 and 2.2.11)**

Injudicious re-appropriation proved excessive or unnecessary and resulted in savings of ₹ 10 lakh and above in 55 sub-heads/sub sub-heads. Rush of expenditure was noticed in respect of five Major heads where expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred alone in the month of March 2014.

**(Paras-2.2.9 and 2.2.12)**

Funds amounting to ₹ 95.12 crore drawn at the end of the year were deposited into the head of account -8443-Civil Deposit to avoid lapse of budget grant, bypassing legislative control. Besides, funds amounting to ₹ 14.23 crore retained in Personal Deposit Accounts after the close of the financial year, was against the spirit of financial regulations.

**(Paras-2.2.5 and 2.4)**

The total amount of DCC bills received was only ₹ 1,285.09 crore against the AC bills amounting to ₹ 2,834.71 crore leading to an outstanding balance on account of non-submission of DCC bills of ₹ 1,549.62 crore as on 31 March 2014.

**(Para-2.3.1)**

Out of 59 Controlling Officers (COs), only one of them carried out full reconciliation of departmental receipts figures with those reflected in the books of Office of the Principal Accountant General (A&E), Assam.

**(Para-2.3.2)**

- *Savings are to be worked out beforehand and surrendered before the close of the financial year for its effective utilization in other areas/schemes requiring funds.*
- *The expenditure should be planned in advance and incurred uniformly throughout the year to avoid rush of expenditure at the fag end of the financial year.*
- *Parking of funds in the Personal Deposit Accounts to avoid lapse of budget is fraught with the risk of misuse of funds and therefore, needs to be avoided.*
- *A close and rigorous monitoring mechanism should be put in place by the DDOs for timely submission of Detailed Countersigned Contingent (DCC Bills).*
- *Finance Department should ensure strict compliance of codal provisions as well as its own instructions to honour Public Finance Accountability norms.*
- *Reconciliation and verification of figures is an important tool. Failure to exercise/adhere to the codal provisions and executive instructions not only facilitates misclassifications of the expenditure but also leads to defeat the very objectives of budgetary process.*







## Chapter-III Financial Reporting

A sound internal financial reporting with relevant and reliable information significantly contributes to the efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government to meet its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government on the compliance with various financial rules, procedures and directives during the current year.

### 3.1 Delay in furnishing Utilisation Certificates

Rule 517 (Appendix 16) of Assam Financial Rules provides that every grant made for a specified object is subject to the implied conditions such as (i) the grant shall be spent upon the object within a reasonable time (one year from the date of issue of the letter sanctioning the grant), and (ii) any portion of the amount which is ultimately not required for expenditure upon the object shall be duly surrendered to the Government. 19,671 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 11,834.24 crore paid to 58 departments of the State Government during the period from 2001-02 to 2013-14 were in arrears.

The Department-wise break-up of outstanding UCs is given in *Appendix 3.1*, the age-wise delays in submission of UCs is summarised in **Table 3.1**.

**Table 3.1: Age-wise Arrears of Utilisation Certificates**

Sl. No.	Range of Delay in Number of Years	Total grants paid		Outstanding Utilisation Certificates	
		Number	Amount	Number	Amount
1	0-1	1,531	2,962.14	1,528 <sup>1</sup>	2,962.13
2	1-3	1,188	3,355.04	1,153	3,306.89
3	3 and above	17,341	7,601.62	16,990	5,565.22
<b>Total</b>		<b>20,060</b>	<b>13,918.80</b>	<b>19,671</b>	<b>11,834.24</b>

Source of data: Data compiled by Principal Accountant General (A&E), Assam

Out of 19,671 UCs worth ₹ 11,834.24 crore pending as of March 2014, UCs (16,990 Numbers) involving ₹ 5,565.22 crore were pending for more than three years. Pendency of UCs mainly pertained to Agriculture Department (195 UCs: ₹ 454.20 crore), Cultural Affairs Department (250 UCs: ₹ 137.61 crore),

<sup>1</sup> Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2013-14 become due only in 2014-15.

Education (General) Department (12,675 UCs: ₹ 1,569.56 crore), Finance (Taxation) Department (251 UCs: ₹ 312.64 crore), Fisheries Department (207 UCs: ₹ 163.91 crore), Health Department (418 UCs: ₹ 888.75 crore), Industries and Commerce Department (405 UCs: ₹ 196.97 crore), Local Bodies (468 UCs: ₹ 664.60 crore), Panchayat and Rural Development Department (141 UCs: ₹ 968.57 crore), Secretariat Administration Department (180 UCs: ₹ 635.44 crore), Social Welfare Department (521 UCs: ₹ 975.01 crore), Sports & Youth Welfare Department (404 UCs: ₹ 252.20 crore) and Welfare of Plain Tribes and Backward Classes Department (WPT&BC) (1,454 UCs: ₹ 1,995.58 crore). Of the 58 departments, 24 departments even failed to submit UCs in respect of grants released to them during the period 2001-02.

In the absence of the UCs it could not be ascertained whether the recipients had utilised the grants for the purposes for which those were given.

Mention was made in earlier Audit Reports of the Comptroller and Auditor General of India in this regard but no efforts were made by the State Government to ensure submission of UCs by the respective departments within the prescribed time frame. However, in a meeting convened by the Finance Department (November 2012), the Hon'ble Chief Minister, Assam expressed his grave concern and dissatisfaction over non-submission of UCs by the concerned administrative departments and directed departmental ministers and administrative heads to ensure timely submission of UCs.

Accordingly, some Departments submitted UCs. However, 389 UCs amounting to ₹ 2,084.56 crore submitted by nine departments<sup>2</sup> were only found to be in order. Thus, the departmental authorities are required to reconcile figures etc., in consultation with the Office of the Principal Accountant General (A&E), Assam to settle outstanding UCs without any delay.

Further, a monitoring system should also be evolved by the respective Departments so that expeditious submission of UCs by the recipients is ensured.

### **3.2 Submission of Accounts/Audit Reports of Autonomous Bodies/Councils**

Several Autonomous Bodies have been set up by the State Government in the field of Urban Development, Agriculture and Allied Services, Khadi and Village Industries, Legal Services and Sixth Schedule Areas. A large number of these Bodies are audited by the Comptroller and Auditor General with regard to the verification of their transactions, operational activities and accounts, conducting

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<sup>2</sup> (i) Assembly Secretariat (44 UCs: ₹ 0.77 crore), (ii) Education (General) (five UCs: ₹ 5.16 crore), (iii) Handloom & Textile (six UCs: ₹ 2.17 crore), (iv) Health (seven UCs: ₹ 24.61 crore), (v) Panchayat & Rural Development (75 UCs: ₹ 566.26 crore), (vi) Rural Development (107 UCs: ₹ 1,388.19 crore), (vii) Science, Technology, Environment (64 UCs: ₹ 21.01 crore) (viii) Social Welfare (one UC: ₹ 0.96 crore) and (ix) WPT&BC Department (80 UCs: ₹ 75.43 crore).

regulatory compliance audit of all transactions scrutinised in audit, review of internal management and financial control, review of system and procedures etc. The audit of accounts of nine Autonomous Bodies and three Autonomous Councils in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature are indicated in **Appendix 3.2**. The frequency distribution of Autonomous Bodies according to the delays in submission of accounts to Audit after the entrustment of audit to the Comptroller and Auditor General is summarised in **Table 3.2**.

**Table 3.2: Delays in submission of Accounts**

Delays in submission of accounts (In months)	Autonomous Bodies/Councils		Reasons for the delay
	Number	Accounts	
0-6	3	3	Not furnished
6-12	3	3	
12-18	--	--	
18-24	2	2	
24 and above	2	2	
Total	10	10	

Out of 44 accounts (including account of current year) of nine Autonomous Bodies and one Autonomous Council (**Appendix-3.2**), 10 accounts were submitted with delay ranging from six to 24 months and above and remaining accounts were in arrears for periods ranging from 12 to 180 months as of June 2014. Assam Khadi and Village Industries Board, Guwahati had not submitted their accounts from 1999-2000 onwards i.e., for the last 15 years.

The State Government disbursed funds to those Autonomous Bodies regularly. In the absence of accounts and subsequent audit, it could not be verified whether the funds received and expenditure incurred had been properly accounted for and the purpose for which the funds were disbursed, were achieved. Besides, delay in finalisation of accounts carries the risk of financial irregularities going undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted.

Thus, there is a need for the Autonomous Bodies to submit their accounts to Audit in a timely manner.

### **3.3 Submission of Accounts by Government Bodies/Authorities**

In order to identify the institutions, which attract audit under Sections 14, 19(3) and 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions. The accounts of 34 Bodies/Authorities

received (accounts for the years 2005-06 to 2012-13) during the current year attracted audit by the Comptroller and Auditor General of India. 140 accounts of those Bodies and Authorities, audit of which was due, were audited during 2013-14.

The Accountant General (Audit) had not received 111 annual accounts of 41 Government Bodies/Authorities (due up to 2013-14) as of June 2014. The details of those accounts are given in **Appendix 3.3** and their age-wise pendency is presented in **Table 3.3**.

**Table 3.3: Age-wise arrears of Annual Accounts due from the Government Bodies**

Sl. No.	Delay in Number of Years	No. of the Accounts	Grants Received
1	0-1	41	Not available
2	1-3	54	Not available
3	3-5	14	Not available
4	5-7	2	Not available
Total		111	

Of the 41 Government Bodies/Authorities, 28 Bodies/Authorities under Panchayat and Rural Development Department did not furnish the accounts. In the absence of annual accounts and subsequent audit of those 41 Bodies and Authorities involving 111 annual accounts, the proper accountal/ utilisation of the grants and loans disbursed to those Bodies/Authorities remained unverified. The reasons for non-preparation of the accounts were, however, not intimated. Non-submission of accounts of the defaulting Autonomous Bodies was taken up with the concerned authorities from time to time.

### **3.4 Funds disbursed to Autonomous Councils (other than sixth schedule areas), Development Councils and Development Authorities**

In addition to the Autonomous Bodies/Councils/ Government Bodies mentioned in the preceding **Para-3.2** and **Para-3.3** respectively, the Government of Assam (GOA), through various Acts passed by the Legislature/ Ordinances of the Government, created six Autonomous Councils (other than in Sixth Schedule Areas), 19 Development Councils and 24 Development Authorities to whom substantial funds to the extent of ₹ 714.43 crore<sup>3</sup> were disbursed from the Consolidated fund of the State during last three years i.e., 2011-14.

The State Government entrusted the audit of six Autonomous Councils and 19 Development Councils to the Comptroller and Auditor General (C&AG) of India in October 2013. The audit however, could not be commenced due to non-finalisation of the terms and conditions of the entrustment. Besides, the

<sup>3</sup> Six Autonomous Councils : ₹ 547.12 crore (2011-12 to 2013-14)  
19 Development Councils : ₹ 163.73 crore (2011-12 to 2013-14)  
24 Development Authorities : ₹ 3.58 crore (2011-12 to 2013-14)  
Total : ₹ 714.43 crore

Government had not entrusted the audit of 24 Development Authorities to C&AG of India (February 2015).

### **3.5 Money kept out of Government Account**

Assam Treasury Rules & Subsidiary Orders (Rule 16, SO 50) read with Rules 62 and 63 of Assam Financial Rules stipulate that no money shall be drawn from the treasury unless it is required for immediate disbursement.

Government of Assam introduced (19 November 2005) a system of payment of all salaries and wages of the State Government employees through bank account for the purpose of avoiding Banking Cash Transaction Tax (BCTT). Under the above order, DDOs opened Current Bank Accounts in respective Treasury Bank branches for deposit of salaries, wages and personal claims etc., of employees to be disbursed through bank instruments or by way of transfer to employees bank accounts.

In May 2013 the State Government ordered for closure of all such Bank Accounts by 30 September 2013 directing to (1) deposit the funds remaining unutilised for last three years or more to the State Exchequer under appropriate Head of Accounts and (2) utilise and disburse the balance amount for the purpose for which the money was drawn latest by 30 September 2013 and to deposit the remaining undisbursed amount to State Exchequer. The Government further directed (September 2013) to keep funds against the committed liabilities (due for disbursement) in Civil Deposit subject to the condition that the same would be disbursed within a period of three months i.e., latest by 31 December 2013.

The compliance with the above Government's direction was verified in Audit and it was noticed that the balances in the current bank accounts of 12 test-checked DDOs reduced from ₹ 1,333.40 crore on 31 March 2013 to ₹ 192.03 crore on 31 March 2014 as indicated in *Appendix 3.4*.

Although the closing balance of current bank account had substantially reduced during the year, DDOs chose to retain current budgetary drawals (2013-14) in the form of bank instruments like Deposit at Call Receipts (DCR), Bank Draft, Banker's cheque etc., causing a dilution of Budgetary sanctions. An analysis of closing balance of bank instruments maintained by the 12 DDOs revealed that it had increased from ₹ 308.35 crore (31 March 2013) to ₹ 1,201.11 crore (31 March 2014), indicating that some old bank balances as well as current year's budgetary drawals were converted to Bank instruments and remained out of Government Account as indicated in *Appendix 3.5*.

Thus, it is evident that the basic principle of Government finances that money is to be withdrawn only when required had been violated. Since resource crunches are inevitably true, especially in States, premature withdrawal places stress on the

fiscal system and leads to burden on exchequer by way of higher interest costs. It misleads the Legislature and other stakeholders as amounts withdrawn though not actually disbursed are reported as expenditure. Once out of Government control, there is scope for corruption and misuse.

### **3.6 Misappropriation, loss, defalcation etc.**

Scrutiny in audit revealed 2,097 cases of misappropriation, defalcation etc., involving Government money amounting to ₹ 2,679.64 crore (up to March 2014) on which final action was pending. The Department-wise breakup of pending cases and age-wise analysis is given in *Appendix 3.6* and nature of those cases is given in *Appendix 3.7*. The age-profile of pending cases and the number of cases pending in each category *i.e.*, theft and misappropriation/loss of Government material etc., are summarised in **Table 3.4**.

**Table 3.4: Profile of Misappropriation, loss, defalcation etc.**

(₹ in lakh)

Age Profile of the Pending cases			Nature of the Pending Cases		
Range in Years	Number of cases	Amount involved	Nature/ characteristics of the cases	Number of cases	Amount involved
0-5	1,114	1,06,777.01	Theft	42	243.02
5-10	748	1,38,997.69	Misappropriation/ Loss of material	2,055	2,67,720.53
10-15	152	18,103.93	<b>Total</b>	<b>2,097</b>	<b>2,67,963.55</b>
15-20	82	4,084.78	Cases of loss written off during the year	Nil	Nil
20-25	1	0.14	<b>Total pending cases as on 31 March 2014</b>	<b>2,097</b>	<b>2,67,963.55</b>
25 and above	-	-			
<b>Total</b>	<b>2,097</b>	<b>2,67,963.55</b>			

A further analysis indicates that the reasons for which the cases were outstanding could be classified in the categories listed in **Table 3.5**.

**Table 3.5: Reasons for Outstanding cases of Misappropriation, loss, defalcation etc.**

(₹ in lakh)

Reasons for the Delay of Outstanding Pending cases	Number of Cases	Amount
(i) Non-furnishing of reply	2,009	2,63,792.93
(ii) Non-furnishing of proper reply by the Department	29	540.74
(iii) Final reply detailing the action taken was awaited	57	3,327.12
(iv) Criminal case pending in the Special Judge Court, Assam	1	301.00
(v) Completion of Departmental proceeding is awaited	1	1.76
<b>Total</b>	<b>2,097</b>	<b>2,67,963.55</b>

Thus, an effective mechanism needs to be put in place to ensure speedy settlement of cases relating to theft, misappropriation and loss.

### 3.7 Conclusion and Recommendations

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays by various departments in furnishing utilisation certificates against the loans and grants received by them. Delays also figured in submission of annual accounts by some of the Autonomous Bodies/ Councils. Further, annual accounts in respect of a large number of Government Bodies/Authorities due up to 2013-14 had not been received by the Accountant General (Audit), Assam. There were instances of loss and misappropriation which remained unsettled with various departments for period ranging from one to 25 years.

(Paras-3.1, 3.2, 3.3 and 3.6)

*Departments should submit UCs in respect of the grants received for specific purposes timely.*

*Government departments should take urgent action so that the Government/ Autonomous Bodies submit the outstanding accounts expeditiously.*

*Departmental enquiries in the cases of loss, misappropriation etc., should be expedited to bring the defaulters to book. Internal controls should be strengthened to prevent occurrence of such cases.*

Guwahati  
The

(C. H. Kharshiing)  
Accountant General (Audit), Assam

*Countersigned*

New Delhi  
The

(Shashi Kant Sharma)  
Comptroller and Auditor General of India







Glossary of Abbreviations	
<b>AC</b>	Abstract Contingent
<b>ASHB</b>	Assam State Housing Board
<b>AFRBM</b>	Assam Fiscal Responsibility and Budget Management
<b>AGST</b>	Assam General Sales Tax
<b>AIBP</b>	Accelerated Irrigation Benefits Programme
<b>AMA</b>	Assam Municipal Act
<b>AP</b>	Anchalik Panchayat
<b>APA</b>	Assam Panchayat Act
<b>ATIRs</b>	Annual Technical Inspection Reports
<b>ATR</b>	Action Taken Report
<b>AUWS&amp;SDB</b>	Assam Urban Water Supply and Sewerage Development Board
<b>BEs</b>	Budget Estimates
<b>BCR</b>	Balance from Current Revenue
<b>C&amp;AG</b>	Comptroller and Auditor General
<b>CE</b>	Capital Expenditure
<b>CFC</b>	Central Finance Commission
<b>CFS</b>	Consolidated Fund of State
<b>COs</b>	Controlling Officers
<b>CSF</b>	Consolidated Sinking Fund
<b>DCC</b>	Detailed Countersigned Contingent
<b>DDOs</b>	Drawing and Disbursing Officers
<b>DRDA</b>	District Rural Development Agency
<b>FC-XIII</b>	Thirteenth Finance Commission
<b>FD</b>	Finance Department
<b>FRBM</b>	Fiscal Responsibility and Budget Management
<b>GDP</b>	Gross Domestic Product
<b>GMC</b>	Guwahati Municipal Corporation
<b>GOA</b>	Government of Assam
<b>GOI</b>	Government of India
<b>GP</b>	Gaon Panchayat
<b>GSDP</b>	Gross State Domestic Product
<b>HRD</b>	Human Resource Development
<b>IAY</b>	Indira Awaas Yojana
<b>ICDS</b>	Integrated Child Development Services
<b>IIT</b>	Indian Institute of Technology
<b>IWMP</b>	Integrated Watershed Management Programme
<b>LFAC</b>	Local Fund Accounts Committee
<b>MB</b>	Municipal Board
<b>MGNREGS</b>	Mahatma Gandhi National Rural Employment Guarantee Scheme
<b>MoPR</b>	Ministry of Panchayati Raj
<b>MPLADS</b>	Member of Parliament Local Area Development Schemes

<b>MTFP</b>	Medium Term Fiscal Plan
<b>NABARD</b>	National Bank for Agriculture and Rural Development
<b>NEIIPP</b>	North East Industrial and Investment Promotion Policy
<b>NMAM</b>	National Municipal Accounting Manual
<b>NPRE</b>	Non-Plan Revenue Expenditure
<b>NRHM</b>	National Rural Health Mission
<b>NSDL</b>	National Securities Depository Limited
<b>NSSF</b>	National Small Savings Fund
<b>O&amp;M</b>	Operation and Maintenance
<b>PAC</b>	Public Accounts Committee
<b>PDA</b>	Personal Deposit Accounts
<b>PMGSY</b>	Pradhan Mantri Gram Sadak Yojana
<b>PPP</b>	Public Private Partnership
<b>PRE</b>	Plan Revenue Expenditure
<b>PRIs</b>	Panchayati Raj Institutions
<b>RBI</b>	Reserve Bank of India
<b>RE</b>	Revenue Expenditure
<b>RMSA</b>	Rashtriya Madhyamik Shiksha Abhiyan
<b>S&amp;W</b>	Salaries and Wages
<b>SFC</b>	State Finance Commission
<b>SGSY</b>	Swarnajayanti Gram Swarojgar Yojana
<b>SJSRY</b>	Swarna Jayanti Sahari Rojagar Yojana
<b>SMAM</b>	State Municipal Accounting Manual
<b>SSA</b>	Sarva Shiksha Abhiyan
<b>TC</b>	Town Committee
<b>TE</b>	Total Expenditure
<b>TFC</b>	Twelfth Finance Commission
<b>TGS</b>	Technical Guidance and Support
<b>UCs</b>	Utilisation Certificates
<b>ULBs</b>	Urban Local Bodies
<b>WPT&amp;BC</b>	Welfare of Plain Tribes and Backward Classes
<b>ZP</b>	Zila Parishad

## **Appendix-1.1**

**(Reference: 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, 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: Page 1)

### Part-B: Layout of Finance Accounts

#### Layout of Finance Accounts

The Finance Accounts 2013-14 (new format introduced from the year 2009-10) has been divided into two Volumes ó Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

<i>Layout</i>	
<b>VOLUME I</b>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
	<b>Notes to Accounts</b>
	<b>Appendix I:</b>
	A. Details of exclusion Accounts during the year
	B. Statement of Periodical / Other adjustments
	C. Statement of Major Head-wise Receipts booked under Minor head 800-Other Receipts
	D. Statement of Major Head-wise expenditure booked under Minor head 800-Other Expenditure
	E. Inoperative Reserve Funds
	F. Position of Suspense & Remittances Balances
	G. Rush of Expenditure
<b>VOLUME II - PART I</b>	
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and Other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
<b>PART II</b>	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 13	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and Other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue Account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 19	Detailed Statement on Investments of Earmarked Balances
<b>PART III Appendices</b>	
<b>II</b>	Comparative Expenditure on Salary
<b>III</b>	Comparative Expenditure on Subsidy
<b>IV</b>	Grants-in-aid/Assistance given by the Government (Scheme wise and Institution wise)
<b>V</b>	Details of Externally Aided Projects
<b>VI</b>	Plan Scheme expenditure (Central and State Plan Schemes)
<b>VII</b>	Direct transfer of Central Scheme funds to implementing agencies in the State
<b>VIII</b>	Summary of Balances (Consolidated Fund, Contingency Fund and Public Account)
<b>IX</b>	i) Financial results of Irrigation Works ii) Financial results of Electricity Schemes
<b>X</b>	Statement of commitments on Incomplete Public Works contracts
<b>XI</b>	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
<b>XII</b>	Maintenance expenditure with segregation of salary and non-salary portion
<b>XIII</b>	Major Policy decisions/new schemes during the year
<b>XIV</b>	Committed liabilities of the State

## Appendix-1.1 (Reference: Page 1)

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

The norms/ceilings prescribed by the TFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in their FR Acts and in other Statements required to be laid in the legislature under the Act (**Para 1.2**) have been used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the current year. Assuming that Gross State Domestic Product (GSDP)<sup>1</sup> is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The GSDP figures (at current prices) taken from Central Statistics Office (CSO) data, Ministry of Statistics and Programme Implementation have been used in estimating these percentages and buoyancy ratios.

**The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:**

#### List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
1	2
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	$\text{GSDP growth} \div \text{Average Interest Rate}$
Quantum spread	$\text{Debt stock} * \text{Interest spread} / 100$
Interest received as per cent to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	$\text{Revenue Receipt} \div \text{Revenue Expenditure}$
Fiscal Deficit	$\text{Revenue Expenditure} + \text{Capital Expenditure} + \text{Net Loans and Advances} \div \text{Revenue Receipts} \div \text{Miscellaneous Capital Receipts}$
Primary Deficit	$\text{Fiscal Deficit} \div \text{Interest payments}$

<sup>1</sup> GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production.

1	2
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 ó Appropriation for reduction of Avoidance of debt
Core Public and Merit Goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate ó interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Non-Debt Receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Borrowed Fund	Net availability of borrowed fund is defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit, which is an outcome of the fiscal transactions of the State during the course of the year.
Primary Expenditure	Primary expenditure of the State defined as the total expenditure net of interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

## Appendix-1.1 (Reference: Page 1)

### Part D: State Profile

A. General Data		
Sl No.	Particulars	Figures
1	Area	78,438 sq Km
2	Population as per 2011 census	3.12 crore
3	Density of Population (2011) (All India Average = 382 persons per sq km)	397
4	Population below poverty line (All India Average = 27.5%)	19.7%
5	Literacy (2011) (All India Average = 74.04%)	73.18%
6	Infant Mortality (per 1000 live births) (All India Average = 40 per 1000 live births)	54
7	Life Expectancy at Birth (All India Average = 66.1 years)	61.9 years
8	Gini Coefficient	
	(a) Rural (All India = 0.29)	0.24
	(b) Urban (All India = 0.38)	0.32
9	Gross State Domestic Product (GSDP) 2013-14	₹1,62,652 crore
10	Population Growth (2001 to 2011) India = 17.64%	16.93%

**Sources:** Financial data is based on figures in Finance Accounts;  
 BPL (Planning Commission and NSSO data, 61<sup>st</sup> Round URP);  
 Literacy and Life Expectancy data (Office of the Registrar General of India, Ministry of Home Affairs);  
 Infant Mortality (SRS Bulletin, September 2014);  
 Gini Coefficient (Estimates of Planning Commission, 66<sup>th</sup> Round 2004-05, URP)  
 GSDP figure: Ministry of Statistics and Programme Implementation  
 Population Growth and other data (Economic Survey, Assam, 2013-14).

⚠ It is measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.



**Appendix-1.2**

**(Reference: Paragraph 1.1.1)**

**Abstract of Receipts and Disbursements for the year 2013-14  
Part-A**

(₹ in crore)

Receipts				Disbursements					
2012-13			2013-14	2012-13		Non-Plan	Plan	Total	2013-14
<b>Section-A: Revenue</b>									
30690.98	<b>I-Revenue receipts</b>		32212.79	29136.92	<b>I- Revenue expenditure</b>	24962.23	7027.65	31989.88	31989.88
8250.21	Tax revenue	8994.92		10570.29	<b>General services</b>	10526.13	402.37	10928.50	
2473.59	Non-tax revenue	2705.03		12617.46	<b>Social Services</b>	10351.45	4498.64	14850.09	
10601.26	State's share of Union Taxes	11574.52		7766.56	Education, Sports, Art and Culture	7876.66	1543.36	9420.02	
1422.08	Non-Plan Grants	680.93		1679.81	Health and Family Welfare	1112.84	753.07	1865.91	
5995.53	Grants for State Plan Schemes	6059.30		682.30	Water Supply, Sanitation, Housing and Urban Development	473.50	339.13	812.63	
41.92	Grants for Special Plan Schemes	64.60		35.88	Information and Broadcasting	31.34	7.50	38.84	
1906.39	Grants for Central and Centrally Sponsored Plan Schemes	2133.49		760.04	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	78.63	596.76	675.39	
				129.91	Labour and labour Welfare	74.53	74.30	148.83	
				1538.38	Social Welfare and Nutrition	676.37	1184.52	1860.89	
				24.58	Others	27.60		27.60	
				5209.38	<b>Economic Services</b>	3708.89	2126.64	5835.53	
				2070.30	Agriculture and Allied Activities	1092.87	803.33	1896.20	
				806.71	Rural Development	270.24	710.59	980.83	
				83.10	Special Areas Programmes	2.29	283.93	286.22	
				708.35	Irrigation and Flood Control	696.12	--	696.12	
				21.42	Energy	149.59	2.23	151.82	
				381.57	Industry and Minerals	232.35	144.89	377.24	
				806.14	Transport	1162.82	26.64	1189.46	
				7.73	Science Technology and Environment	1.20	27.80	29	
				324.06	General Economic Services	101.41	127.23	228.64	
				739.79	<b>Grants-in-aid and Contributions</b>	375.76		375.76	
--	<b>II-Revenue deficit carried over to Section-B</b>		--	1554.06	<b>II-Revenue surplus carried over to Section-B</b>				222.90

Appendix-1.2 (Contd.)

Part-B

Receipts				Disbursements					
2012-13		2013-14		2012-13		Non-Plan	Plan	Total	2013-14
Section-B: Others									
7051.35	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		6620.01	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts		--	2617.28	IV-Capital Outlay	100.65	3088.49	3189.24	3189.24
				101.86	General services	16.07	109.67	125.74	
				176.26	Social Services	20.09	174.57	194.66	
				2.03	Education, Sports, Art and Culture		0.03	0.03	
				12.18	Health and Family Welfare	0.67	11.85	12.52	
				161.85	Water Supply, Sanitation, Housing and Urban Development	19.41	162.24	181.65	
				0.20	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		0.45	0.45	
				--	Others				
				2339.16	Economic Services	64.49	2804.35	2868.84	
				13.11	Agriculture and Allied Activities		9.45	9.45	
				311.16	Special Areas Programmes		405.52	405.52	
				814.37	Irrigation and Flood control	(-)0.01	961.35	961.34	
				202.35	Energy		417.17	417.17	
				83.71	Industry and Minerals	12.79	107.70	120.49	
				906.15	Transport	49.35	892.37	941.72	
				8.31	General Economic Services	2.36	10.80	13.16	
7.38	V-Recoveries of Loans and Advances		6.07	460.65	V-Loans and Advances disbursements	316.00	506.03	822.03	822.03
--	From Power Projects	--		401.43	For Power Projects			284.96	
5.15	From Government Servants	3.15		3.12	To Government Servants			1.03	
2.23	From Others	2.92		56.10	To Others			536.04	
1554.06	VI-Revenue surplus brought down		222.90	--	VI-Revenue deficit brought down				--

**Appendix-1.2 (Concluded)**

Receipts				Disbursements					
2012-13			2013-14	2012-13		Non-Plan	Plan	Total	2013-14
1388.39	VII-Public debt receipts		1196.07	1532.79	VII-Repayment of Public Debt				1177.24
1348.69	Internal debt other than ways and means Advances and overdraft	1147.46		1406.47	Internal debt other than Ways and Means Advances and Overdraft			1015.32	
--	Net transaction under Ways and Means Advances including Overdraft	--		--	Net transaction under Ways and Means Advances including Overdraft			--	
39.70	Loans and Advances from Central Government	48.61		126.32	Repayment of Loans and Advances to Central Government			161.92	
--	VIII-Inter State Settlement		--	--	VIII-Inter State Settlement				--
--	IX-Appropriation to Contingency Fund		--	--	IX-Appropriation to Contingency Fund				--
--	X-Amount transferred to Contingency Fund		--	--	X-Expenditure from Contingency Fund				--
12137.65	XI-Public Account receipts		14948.25	10908.10	XI-Public Account disbursements				13276.81
1369.35	Small Savings and Provident fund	1454.70		561.83	Small Savings and Provident Funds			617.53	
320.39	Reserve funds	543.44		119.31	Reserve Funds			0.00	
105.32	Suspense and Miscellaneous	19.86		262.31	Suspense and Miscellaneous			(-) 103.18	
3507.26	Remittance	4498.66		3542.53	Remittances			4488.34	
6835.33	Deposits and Advances	8431.59		6422.12	Deposits and Advances			8274.12	
--	XII-Closing overdraft from Reserve Bank of India		--	6620.01	XII-Closing cash balance				4527.99
				--	Cash in Treasuries and Local Remittances			-	
				(-) 1987.89	Deposits with Reserve Bank			(-) 1704.63	
				18.78	Departmental Cash Balance including permanent Advances			10.15	
				6266.41	Cash Balance Investment			3611.98	
				2322.71	Investment of Earmarked funds			2610.49	
52829.81	Total		55206.09	52829.81	Total				52206.09

**Appendix-1.3**  
(Reference: Paragraph 1.2.2)

**Funds Transferred directly to State Implementing Agencies**

(₹ in crore)

Sl No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI
1	2	3	4
1	Aajeevika-Swaran Jayanti Gram Swarojkar Yojana (SGSY)	Assam State Rural Livelihoods Mission Society	88.63
2	Adult Education and Skill Development Scheme	State Literacy Mission Authority, Assam	16.20
3	Afforestation and Forest Management	Assam State Forest Development Agency	2.99
4	Assistance to State for Capacity Building in Trauma Care	Trauma Care Management Society, Diphu Civil Hospital	2.03
5	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	41.81
6	Comprehensive Handloom Development Scheme (CHDS)	Bodoland Regional Apex Weavers and Artisans Cooperative Federation Ltd., Kokrajhar	1.58
7	Crime and Criminal Tracking Network and System (CCTNS)	Assam Police Housing Corporation Ltd.	5.00
8	Dairy Development Project	West Assam Milk Producers Co-operative Union Ltd	2.00
9	DRDA Administration	District Rural Development Agencies, Assam	20.27
10	Industrial Infrastructure Upgradation Scheme	Bamboo Technology Park	30.12
11	Infrastructure Development & Capacity Building	Assam Industrial Infrastructure Development Corporation	1.00
12	Infrastructure Development & Capacity Building	Tool Room & Training Centre, Guwahati	3.16
13	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency, Assam	118.12
14	Livestock Insurance	Assam Livestock Development Agency	1.15
15	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	573.50
16	Mahila Samakhya	Assam Mahila Samata Society	6.52
17	Mega Clusters Textiles	Srishti Handlooms Limited	1.73
18	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioners	150.00
19	National Aids Control Programme III	Assam State Aids Control Society	17.95
20	National Child Labour Project including Grants in Aid to Voluntary Agencies	Nagaon District Child Labour Project Society, Nagaon	3.50

**Appendix 1.3 (concluded)**

1	2	3	4
21	National Food Security Mission	Assam Small Farmers' Agri-Business Consortium	95.11
22	National Mission on Bamboo	Bamboo Development Agency, Assam	15.18
23	National Project for Cattle and Buffalo Breeding	Assam Livestock Development Agency	8.75
24	National Rural Drinking Water Programme	State Water and Sanitation Mission, Assam	524.97
25	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	975.51
26	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	149.99
27	NIPER Guwahati	National Institute of Pharmaceutical Education & Research, Guwahati	2.88
28	Other new schemes of Petrochemicals	Assam Industrial Development Corporation Limited (Plastic Park)	8.00
29	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	240.49
30	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA)	State Institute of Rural Development, Guwahati	18.17
31	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhijan Mission	70.62
32	Redevelopment of Hospitals/Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	64.00
33	Renewable Energy for Rural Applications for all Villages	Assam State Electricity Board	7.02
34	Renewable Energy for Rural Applications for all Villages	Principal Chief Conservator of Forests, Assam	9.56
35	Rural Housing - IAY	District Rural Development Agencies, Assam	920.31
36	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1,318.21
37	Scheme of Modernisation of State Police Forces by Police Modernisation Division	Assam Police Housing Corporation Ltd.	48.94
38	Skill Development	Assam Skill Development Initiative Society	9.72
39	Support to State Extension Programme for Extension Reforms	Assam Rural Infrastructure & Agricultural Services Society, Assam (ARIAS)	4.36
40	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)/ National Urban Livelihoods Mission (NULM)	State Urban Development Authority (SUDA)	34.30
41	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd.	200.45
42	Other Schemes	Various Agencies	354.49
<b>Total</b>			<b>6,168.29</b>

Source: Public Financial Management System (PFMS) portal, Controller General of Accounts' website

**Appendix-1.4**  
**(Reference: Paragraphs 1.3, 1.3.1, 1.6.2 & 1.9.2)**  
**Time Series Data on State Government Finances**

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>19884 (61)</b>	<b>23005 (65)</b>	<b>27455 (68)</b>	<b>30691 (69)</b>	<b>32213 (67)</b>
<i>(i) Tax Revenue</i>	<i>4987 (25)</i>	<i>5930 (26)</i>	<i>7638 (28)</i>	<i>8250 (27)</i>	<i>8995 (28)</i>
Taxes on Agricultural Income	78 (2)	101 (2)	83 (1)	82 (1)	90 (1)
Taxes on Sales, Trade etc.	3535 (71)	4319 (73)	5694 (75)	6223 (75)	6848 (76)
Taxes and duties on Electricity	27	42 (1)	37	42 (1)	41
State Excise	239 (5)	323 (5)	503 (7)	568 (7)	610 (7)
Taxes on vehicles	177 (4)	232 (4)	294 (4)	328 (4)	351 (4)
Stamps and Registration fees	108 (2)	123 (2)	175 (2)	252 (3)	252(3)
Land Revenue	117 (2)	142 (2)	140 (2)	146 (2)	156 (2)
Other Taxes	706 (14)	648 (11)	712 (9)	609 (7)	647 (7)
<i>(ii) Non Tax Revenue</i>	<i>2753 (14)</i>	<i>2373 (10)</i>	<i>2867 (10)</i>	<i>2474 (8)</i>	<i>2705 (8)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>5339 (27)</i>	<i>7969 (35)</i>	<i>9283 (34)</i>	<i>10601 (35)</i>	<i>11575 (36)</i>
<i>(iv) Grants in aid from Government of India</i>	<i>6805 (34)</i>	<i>6733 (29)</i>	<i>7667 (28)</i>	<i>9366 (30)</i>	<i>8938 (28)</i>
<b>2. Miscellaneous Capital Receipts</b>	--	--	--	--	--
<b>3. Recovery of Loans and Advances</b>	<b>33</b>	<b>28</b>	<b>21</b>	<b>7</b>	<b>6</b>
<b>4. Total revenue and Non debt capital receipts (1+2+3)</b>	<b>19917</b>	<b>23033</b>	<b>27476</b>	<b>30698</b>	<b>32219</b>
<b>5. Public Debt Receipts</b>	<b>2190 (7)</b>	<b>2045 (6)</b>	<b>952 (2)</b>	<b>1388 (3)</b>	<b>1196 (2)</b>
Internal Debt (excluding Ways and Means Advance and Overdraft)	2263	2030	922	1349	1147
Net transactions under Ways and Means Advance and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	(-) 73	15	30	39	49
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>22107</b>	<b>25078</b>	<b>28428</b>	<b>32086</b>	<b>33415</b>
<b>7. Contingency Fund Receipts</b>	--	--	--	--	--
<b>8. Public Account Receipts</b>	<b>10630 (32)</b>	<b>10404 (29)</b>	<b>12176 (30)</b>	<b>12138 (28)</b>	<b>14948 (31)</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>32737</b>	<b>35482</b>	<b>40604</b>	<b>44224</b>	<b>48363</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>21232 (62)</b>	<b>22952 (63)</b>	<b>26528 (64)</b>	<b>29137 (65)</b>	<b>31990 (64)</b>
<i>Plan</i>	<i>4169 (20)</i>	<i>5056 (22)</i>	<i>6487 (24)</i>	<i>6495 (22)</i>	<i>7028 (22)</i>
<i>Non Plan</i>	<i>17063 (80)</i>	<i>17896 (78)</i>	<i>20041 (76)</i>	<i>22642 (78)</i>	<i>24962 (78)</i>
General Services (including interest payments)	8380	7766	9743	10570	10928
Social Services	8543	10159	11466	12618	14850
Economic Services	3759	4669	4663	5209	5836
Grants-in-aid and contributions	550	358	656	740	376
<b>11. Capital Expenditure</b>	<b>2629 (8)</b>	<b>2001 (5)</b>	<b>2506 (6)</b>	<b>2617 (6)</b>	<b>3189 (6)</b>
<i>Plan</i>	<i>2549 (97)</i>	<i>1930 (96)</i>	<i>2431 (97)</i>	<i>2545 (97)</i>	<i>3088 (97)</i>
<i>Non Plan</i>	<i>80 (3)</i>	<i>71 (4)</i>	<i>75 (3)</i>	<i>72 (3)</i>	<i>101 (3)</i>
General Services	75	54	68	102	126
Social Services	452	176	162	176	194
Economic Services	2102	1771	2276	2339	2869
<b>12. Disbursement of Loans and Advances</b>	<b>99</b>	<b>71</b>	<b>88</b>	<b>461 (1)</b>	<b>822 (2)</b>
<b>13. Total (10+11+12)</b>	<b>23960</b>	<b>25024</b>	<b>29122</b>	<b>32215</b>	<b>36001</b>

**Appendix-1.4 (Contd.)**

	2009-10	2010-11	2011-12	2012-13	2013-14
<b>14. Repayment of Public Debt</b>	<b>1008 (3)</b>	<b>923 (3)</b>	<b>1146 (3)</b>	<b>1533 (3)</b>	<b>1177 (2)</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	788	800	1021	1407	1015
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	220	123	125	126	162
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>24968</b>	<b>25947</b>	<b>30268</b>	<b>33748</b>	<b>37178</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>18. Public Account disbursements</b>	<b>9027 (27)</b>	<b>10537 (29)</b>	<b>11070 (27)</b>	<b>11228 (25)</b>	<b>13277 (26)</b>
<b>19. Total disbursement by the state (16+17+18)</b>	<b>33995</b>	<b>36484</b>	<b>41338</b>	<b>44976</b>	<b>50455</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) (1-10)</b>	<b>(-) 1348</b>	<b>(+) 53</b>	<b>(+) 927</b>	<b>(+) 1554</b>	<b>(+) 223</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-) 4043</b>	<b>(-) 1991</b>	<b>(-) 1646</b>	<b>(-) 1517</b>	<b>(-) 3782</b>
<b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>	<b>(-) 2210</b>	<b>(-) 79</b>	<b>(+) 428</b>	<b>(+) 598</b>	<b>(-) 1584</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>1833</b>	<b>1912</b>	<b>2074</b>	<b>2115</b>	<b>2198</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>1514</b>	<b>2150</b>	<b>2117</b>	<b>3425</b>	<b>4213</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>					
i) Ways and Means Advances availed (days)	--	--	--	--	--
ii) Overdraft availed (days)	--	--	--	--	--
<b>26. Interest on Ways and Means Advances/overdraft</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>27. Gross State Domestic Product (GSDP)†</b>	<b>95975</b>	<b>112688</b>	<b>125820</b>	<b>141621</b>	<b>162652</b>
<b>28. Outstanding fiscal liabilities (year end) including interest</b>	<b>30298</b>	<b>31605</b>	<b>33571</b>	<b>35012</b>	<b>36574</b>
<b>29. Outstanding guarantees (year end)</b>	<b>299</b>	<b>247</b>	<b>259</b>	<b>114</b>	<b>90</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>593</b>	<b>652</b>	<b>652</b>	<b>597</b>	<b>582</b>
<b>31. Number of incomplete projects</b>	<b>38</b>	<b>187</b>	<b>348</b>	<b>69</b>	<b>109</b>
<b>32. Capital blocked in incomplete projects (₹ in crore)</b>	<b>138</b>	<b>556</b>	<b>669</b>	<b>316</b>	<b>385</b>
<b>Part E. Fiscal Health Indicators</b>					
<b>I. Resource Mobilisation (in per cent)</b>					
Own tax Revenue/GSDP	5.20	5.26	6.07	5.83	5.53
Own Non-Tax Revenue/GSDP	2.87	2.11	2.28	1.75	1.66
Central Transfers/GSDP	12.65	13.05	13.47	14.10	12.61
<b>II. Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	24.96	22.21	23.15	22.75	22.13
Total Expenditure/Revenue Receipts	120.50	108.78	106.07	104.97	111.76
Revenue Expenditure/Total Expenditure	88.61	91.72	91.09	90.45	88.86

## Appendix-1.4 (Concluded)

	2009-10	2010-11	2011-12	2012-13	2013-14
Expenditure on Social Services/Total Expenditure	37.54	41.30	39.93	39.71	41.79
Expenditure on Economic Services/Total Expenditure	24.46	25.74	23.83	23.43	24.18
Capital Expenditure/Total Expenditure	10.97	8.00	8.61	8.12	8.86
Capital Expenditure on Social and Economic Services/Total Expenditure	10.66	7.78	8.37	7.81	8.51
<b>III. Management of Fiscal Imbalances (in per cent)</b>					
Revenue Deficit (surplus)/GSDP	(-) 1.40	(+) 0.05	(+) 0.74	(+) 1.10	(+) 0.14
Fiscal Deficit (surplus)/GSDP	(-) 4.21	(-) 1.77	(-) 1.31	(-) 1.07	(-) 2.33
Primary Deficit (surplus)/GSDP	(-) 2.30	(-) 0.07	(+) 0.34	(+) 0.42	(-) 0.97
Revenue Deficit/Fiscal Deficit	33.34	*	*	*	*
Primary Revenue Balance/GSDP	(+) 0.54	(+) 1.77	(+) 2.40	2.60	1.49
<b>IV. Management of Fiscal Liabilities (in per cent)</b>					
Fiscal Liabilities/GSDP	29.66	26.35	25.03	23.23	21.13
Fiscal Liabilities/RR	143.16	129.07	114.72	107.19	106.71
Primary Deficit <i>vis-à-vis</i> quantum spread	(-) 1.85	(-) 0.04	**	**	(-) 0.55
Debt Redemption (Principal + Interest)/Total Debt Receipts	82.38	110.19	295.48	227.16	238.55
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment (in per cent)	0.70	0.69	0.62	0.53	0.53
Balance from Current Revenue (₹ in crore)	(-) 2283	(-) 560	(+) 842	(+) 239	(-) 863
Financial Assets/Liabilities	1.18	1.18	1.20	1.24	1.23

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

\* There was revenue surplus

\*\* There was Primary surplus

♦ GSDP figures (at current prices) have been taken from CSO website.



**Appendix-1.5**  
(Reference: Paragraph 1.7.3)

**Statement showing impact of Government Policies in the State**

(Details of infrastructure and development in the State during 2012-13 and 2013-14)

Sl No.	Description	Unit	Year	
			2012-13@	2013-14
1	2	3	4	5
<b>1.</b>	<b>Education</b>			
<b>(a)</b>	<b>Schools</b>			
	(i) Lower Primary	Number	35064	40355*
	(ii) Upper Primary	Number	4882	6706*
	(iii) High/Post Basic	Number	2016	3050
	(iv) Higher Secondary	Number	592	639
<b>(b)</b>	<b>Enrollment in schools</b>			
	(i) Lower Primary	In lakh	28.83	32.35
	(ii) Upper Primary	In lakh	7.78	9.36
<b>(c)</b>	<b>Literacy</b>	Percentage	73.18	73.18
<b>(d)</b>	<b>Colleges</b>			
	(i) Government Colleges	Number	6	6
	(ii) Provincialised Colleges	Number	189	249
	(iii) Venture Colleges	Number	87	87
<b>(e)</b>	<b>Universities</b>			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	6
<b>2.</b>	<b>Technical Education</b>			
<b>(a)</b>	Engineering Colleges (Govt.)	Number	4	4
<b>(b)</b>	Polytechnics	Number	10	10
<b>(c)</b>	Junior Technical School	Number	1	1
<b>(d)</b>	National Institute of Technology	Number	1	1
<b>(e)</b>	Indian Institute of Technology	Number	1	1
<b>3.</b>	<b>Health</b>			
<b>(i)</b>	Allopathic Dispensaries	Number	242	242
<b>(ii)</b>	Primary Health Centres	Number	204	205
<b>(iii)</b>	Ayurvedic Colleges	Number	1	1
<b>(iv)</b>	Medical Colleges	Number	5	6
<b>(v)</b>	Dental Colleges	Number	1	1
<b>(vi)</b>	Infant Mortality	No. per thousand	55	54
<b>(vii)</b>	Civil Hospitals	Number	25	25
<b>(viii)</b>	Sub-Divisional Hospitals	Number	13	13
<b>(ix)</b>	Homeopathic Colleges	Number	3	3
<b>4.</b>	<b>Animal Health</b>			
<b>(i)</b>	Veterinary Dispensaries	Number	451	451
<b>(ii)</b>	Polyclinics	Number	1	1
<b>(iii)</b>	Veterinary Hospitals	Number	28	28

## Appendix-1.5 (Concluded)

1	2	3	4	5
<b>5.</b>	<b>Power</b>			
(i)	Generation	Million Kwh	1632	1724
(ii)	Purchased	Million Kwh	4409	6709
(iii)	Consumption	Million Kwh	5671	4763
(iv)	Rural Electrification	<i>Per cent</i>	94.50	96.92
<b>6.</b>	<b>Roads/Communication</b>			
(i)	Villages connected with roads	Number	14625	14887
(ii)	Motorable Roads	Km	42308	42455
<b>7.</b>	<b>Irrigation</b>			
	Irrigation potential created	Lakh Hectares	6.83	7.03
<b>8.</b>	<b>Railway lines</b>			
(i)	Meter Gauge	Length in Km	989	989
(ii)	Broad Gauge	Length in Km	1470	1470
<b>9.</b>	<b>Agriculture</b>			
(i)	Agriculture Production (Rice)	In lakh tonnes	52.33	57.54
(ii)	Productivity of Rice	MT/Hectare	2.130	2.238
<b>10.</b>	<b>Per Capita Income at current prices</b>	In Rupees	42,036	46,354

Source: Information furnished by the Departments

\*Figures include number of provincialised schools also.

@ Figures for 2012-13 were modified at the instance of Education Department, GOA

**Appendix-1.6**  
**(Reference: Paragraph 1.12)**

**Sector and stage-wise status of Public Private Partnership (PPP) Projects**

Particulars	2012-13	2013-14
<b>1. No. of completed projects of which</b>	<b>5</b>	<b>5</b>
<i>Cost incurred of which</i>	<i>28.56</i>	<i>*</i>
<i>Government's contribution</i>	<i>15.56</i>	<i>*</i>
<b>2. No. of projects under implementation of which</b>	<b>8</b>	<b>8</b>
<i>Cost incurred of which</i>	<i>*</i>	<i>*</i>
<i>Government's contribution</i>	<i>*</i>	<i>*</i>
<b>3. Under Planning/ Pipeline projects of which</b>	<b>25</b>	<b>15</b>
<i>Cost of the project of which</i>	<i>7592.40</i>	<i>*</i>
<i>Government's contribution</i>	<i>123.40</i>	<i>*</i>

*Source: Planning and Development Department*

*\*Information not furnished*

**Appendix-1.7**  
(Reference: Paragraph 1.9.1)

**Summarised Financial Position of the Government of Assam  
as on 31 March 2014**

(₹ in crore)

As on 31 March 2013	Liabilities	As on 31 March 2014
17747.34	<b>Internal Debt</b>	17879.48
10210.17	Market Loans bearing interest	9624.51
0.01	Market Loans not bearing interest	0.01
0.59	Loans from LIC	0.33
7.86	Loans from General Insurance Corporation of India	6.28
825.62	Loans from NABARD	879.32
0.08	Compensation and other Bonds	0.07
--	Loans from NCDC	--
2.62	Loans from other Institutions	--
--	Ways and Means Advances	--
6700.39	Special Securities issued to National Small Savings Fund of the Central Government	7368.96
--	Other Loans	----
2056.85	<b>Loans and Advances from Central Government</b>	1943.55
0.25	Pre 1984-85 Loans	0.25
87.38	Non-Plan Loans	87.38
1604.23	Loans for State Plan Schemes	1524.14
258.57	Loans for Central Plan Schemes	257.34
44.86	Loans for Centrally Sponsored Plan Schemes	12.88
61.57	Loans for Special Plan Schemes	61.56
--	Ways and Means Advances	--
6795.43	<b>Small Savings, Provident Funds, etc.</b>	7632.60
3215.93	<b>Deposits</b>	3295.79
3080.99	<b>Reserve Funds</b>	3624.42
50	<b>Contingency Fund</b>	50
7715.20	<b>Surplus on Government Account</b>	7938.11
--	<b>Deficit of current year</b>	
1554.06	Current year's surplus	222.91
--	Add: Miscellaneous Government Account	--
6161.14	Add: Accumulated surplus up to 31 March 2013	7715.20
--	<b>Overdraft with Reserve Bank of India</b>	--
40661.74	<b>Total</b>	42363.95
As on 31 March 2013	Assets	As on 31 March 2014
25711.46	<b>Gross Capital Outlay on Fixed Assets</b>	28900.70
2212.97	Investments in shares of Companies, Corporations etc.	2282.18
23498.49	Other Capital Outlay	26618.52
3507.07	<b>Loans and Advances</b>	4323.04
2729.84	Loans for Power Project	3014.81
762.29	Other Development loans	1295.41
14.94	Loans to Government Servants and Miscellaneous loans	12.82
3431.95	<b>Civil Advances</b>	3354.34
484.99	<b>Remittance Balances</b>	474.66
906.26	<b>Suspense and Miscellaneous Balances</b>	783.22
6620.01	<b>Closing Cash-Balances</b>	4527.99
18.78	Departmental Cash Balances including Permanent Advances	10.15
6266.41	Cash Balance Investments	3611.98
(-) 1987.89	Deposit with Reserve Bank of India	(-) 1704.63
2322.71	Investment of Earmarked Funds	2610.49
40661.74	<b>Total</b>	42363.95

**Explanatory Notes to Appendices 1.2 and 1.7**

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

**Appendix-2.1**  
(Reference: Paragraph 2.2.2)  
**Statement of various grants/appropriations where savings were more than ₹ 10 crore each and more than 20 per cent of the total provision**

(₹ in crore)					
Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
1	1	State Legislature (Revenue Voted)	53.62	13.02	24
2	3	Administration of Justice (Revenue Voted) (Revenue Charged)	236.16 49.79	98.05 14.84	42 30
3	4	Elections (Revenue Voted)	179.11	44.35	25
4	5	Sales Tax and Other Taxes (Revenue Voted)	102.59	22.11	22
5	6	Land Revenue & Land Ceiling (Revenue Voted)	228.59	94.12	41
6	11	Secretariat & Attached Offices (Revenue Voted) (Capital Voted)	1,227.32 2,504.70	523.03 2,001.52	43 80
7	14	Police (Revenue Voted) (Capital Voted)	2,818.47 63.30	610.89 53.30	22 84
8	17	Administrative & Functional Buildings (Capital Voted)	331.51	197.92	60
9	19	Vigilance Commission and Others (Revenue Voted)	99.49	64.31	65
10	25	Miscellaneous General Services (Revenue Voted)	14.36	12.89	90
11	26	Education (Higher Education) (Revenue Voted)	1,960.93	712.37	36
12	27	Art & Culture (Revenue Voted)	181.77	139.15	77
13	29	Medical and Public Health (Capital Voted)	76.89	76.89	100
14	30	Water Supply and Sanitation (Capital Voted)	491.80	384.93	78
15	31	Urban Development (Town & Country Planning) (Revenue Voted)	237.89	170.44	72
16	33	Residential Buildings (Capital Voted)	51.30	37.52	73
17	34	Urban Development (Revenue Voted)	76.97	56.95	74
18	36	Labour & Employment (Revenue Voted)	202.81	50.32	25
19	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	217.33	153.37	71
20	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	872.01	321.38	37
21	39	Social Security, Welfare & Nutrition (Revenue Voted)	2,096.67	860.32	41
22	41	Natural Calamities (Revenue Voted)	1,168.23	668.82	57
23	42	Social Services (Revenue Voted)	551.96	247.90	45
24	43	Co-operation (Revenue Voted)	139.63	141.51	101

## Appendix-2.1 (Concluded)

1	2	3	4	5	6
25	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	43.68 1,876.88	38.12 1,572.27	87 84
26	45	Census, Surveys & Statistics (Revenue Voted)	72.28	37.41	52
27	48	Agriculture (Revenue Voted)	1,190.33	480.49	40
28	49	Irrigation (Revenue Voted) (Capital Voted)	498.86 727.22	128.43 362.12	26 50
29	50	Other Special Areas Programmes (Revenue Voted)	184.15	154.51	84
30	51	Soil and Water Conservation (Capital Voted)	11.41	11.41	100
31	52	Animal Husbandry (Revenue Voted) (Capital Voted)	270.05 24.90	77.36 24.22	29 97
32	53	Dairy Development (Revenue Voted)	43.74	26.14	60
33	54	Fisheries (Revenue Voted)	111.13	39.56	36
34	55	Forestry & Wild Life (Revenue Voted)	631.95	246.00	39
35	56	Rural Development (Panchayat) (Revenue Voted)	799.42	192.74	24
36	57	Rural Development (Revenue Voted)	480.26	154.76	32
37	58	Industries (Revenue Voted)	91.66	34.13	37
38	59	Sericulture & Weaving (Revenue Voted)	424.07	262.33	62
39	63	Water Resources (Capital Voted)	1,231.48	1,071.53	87
40	64	Roads & Bridges (Capital Voted)	1,627.92	897.92	55
41	65	Tourism (Revenue Voted) (Capital Voted)	57.19 25.27	48.37 15.69	85 62
42	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,811.49	1,435.73	79
43	67	Horticulture (Revenue Voted)	21.84	13.62	62
44	70	Hill Areas (Revenue Voted)	67.29	66.23	98
45	72	Relief and Rehabilitation (Revenue Voted)	55.03	24.80	45
46	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	593.44 39.00	412.90 29.64	70 76
47	74	Sports & Youth Services (Revenue Voted)	93.60	24.58	26
48	75	Information Technology (Capital Voted)	65.94	22.24	34
49	76	Hill Areas Department (KAAC) (Revenue Voted) (Capital Voted)	758.95 305.38	192.97 67.81	25 22
50	77	Hill Areas Department (NCHAC) (Capital Voted)	64.71	20.85	32
<b>Total</b>			<b>30,535.72</b>	<b>15,959.10</b>	<b>52</b>

## Appendix-2.2

(Reference: Paragraph 2.2.2)

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

(₹ in crore)

Sl No.	No. and Name of the Grant	Original	Supple- mentary	Total	Actual Expenditure	Savings
<b>Revenue-Voted</b>						
1	3 - Administration of Justice	220.68	15.49	236.17	138.12	98.05
2	6 - Land Revenue & Land Ceiling	228.34	0.25	228.59	134.47	94.12
3	11 - Secretariat & Attached Offices	1,111.81	115.51	1,227.32	704.29	523.03
4	14 - Police	2,774.16	44.31	2,818.47	2,207.57	610.90
5	19 - Vigilance Commission and Others	70.60	28.89	99.49	35.17	64.32
6	26 - Education (Higher Education)	1,882.84	78.09	1,960.93	1,248.56	712.37
7	27 - Art and Culture	127.12	54.65	181.77	42.62	139.15
8	29 - Medical & Public Health	1,885.28	99.85	1,985.13	1,685.98	299.15
9	31 - Urban Development (Town & Country Planning)	191.97	45.92	237.89	67.45	170.44
10	34 - Urban Development (Municipal Administration Department)	76.97	-	76.97	20.02	56.95
11	36 - Labour & Employment	174.70	28.11	202.81	152.49	50.32
12	37 - Food Storage, Warehousing and Civil Supplies	151.64	65.68	217.32	63.96	153.36
13	38 - Welfare of SC/STs & OBCs etc.	715.08	156.93	872.01	550.63	321.38
14	39 - Social Security, Welfare & Nutrition	2,018.33	78.34	2,096.67	1,236.36	860.31
15	41 - Natural Calamities	626.80	541.43	1,168.23	499.40	668.83
16	42 - Social Services	493.94	58.02	551.96	304.06	247.90
17	43 - Co-operation	88.96	50.67	139.63	-1.87	141.50
18	48 - Agriculture	1,039.22	151.11	1,190.33	709.84	480.49
19	49 - Irrigation	498.50	00.36	498.86	370.43	128.43
20	50 - Other Special Areas Programmes	184.15	-	184.15	29.63	154.52
21	52 - Animal Husbandry	269.63	0.42	270.05	192.69	77.36
22	55 - Forestry & Wild Life	524.87	107.08	631.95	385.95	246.00
23	56 - Rural Development (Panchayat)	726.65	72.77	799.42	606.68	192.74
24	57 - Rural Development	480.26	-	480.26	325.50	154.76
25	59 - Sericulture & Weaving	370.28	53.80	424.08	161.74	262.34
26	66 - Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1,748.15	63.34	1,811.49	375.76	1,435.73
27	70 - Hill Areas	63.96	3.33	67.29	1.06	66.23
28	71 - Education (Elementary, Secondary etc.)	7,444.13	239.20	7,683.33	7,041.88	641.45
29	73 - Urban Development (GDD)	476.18	117.26	593.44	180.54	412.90
30	76 - Hill Areas Department (KAAC)	729.16	29.79	758.95	565.98	192.97
<b>Revenue-Charged</b>						
31	<i>Appropriation: Public Debt and Servicing of Debt</i>	2,406.91	-	2,406.91	2,341.10	65.81
<b>Capital-Voted</b>						
32	11 - Secretariat & Attached Offices	2,504.70	-	2,504.70	503.18	2,001.52
33	14 - Police	63.30	-	63.30	10.00	53.30
34	17 - Administrative & Functional Buildings	194.06	137.45	331.51	133.59	197.92
35	29 - Medical & Public Health	-	76.89	76.89	-	76.89
36	30 - Water Supply & Sanitation	455.00	36.80	491.80	106.87	384.93
37	44 - North Eastern Council Schemes	1,848.45	28.43	1,876.88	304.61	1,572.27
38	49 - Irrigation	685.88	41.34	727.22	365.11	362.11
39	63 - Water Resources	1,200.58	30.90	1,231.48	159.95	1,071.53
40	64 - Roads & Bridges	1,203.97	423.95	1,627.92	730.00	897.92
41	76 - Hill Areas Department (KAAC)	106.30	199.07	305.37	237.57	67.80
<b>Total</b>		<b>38,063.51</b>	<b>3,275.43</b>	<b>41,338.94</b>	<b>24,928.94</b>	<b>16,410.00</b>

### Appendix-2.3

(Reference: Paragraph 2.2.3)

Statement of various grants/appropriations where excess expenditure was more than ₹ one crore in each case and also more than 20 *per cent* of the total provision

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Expenditure
1	23	Pension and Other Retirement Benefits (Revenue Voted)	3,164.59	4,252.85	1,088.26	34
2	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	109.76	422.41	312.65	285
Total			3,274.35	4,675.26	1,400.91	-



**Appendix-2.4**  
(Reference: Paragraph 2.2.4)  
**Statement showing expenditure without provision**

			(₹ in crore)
Sl No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	2		3
1	17-4059-101	Construction of General Pool Accommodation	1.41
2	17-2059-0220-800	Other Expenditure	1.85
3	17-4059-052	Machinery and Equipment	0.37
4	17-4059-441	Public Works (GAD)	3.48
5	17-4059-1483-584	Works	3.73
6	17-4059-1483-584	Works	0.38
7	17-4210-0288	Hospital & Dispensaries	0.43
8	17-4210-0741-548	Works	3.06
9	19-2070-4710	Central Scheme for assistance to Civil Victims of Terrorist/Communal/Naxal General	0.45
10	30-2215-0291	Miscellaneous Public Works Advances	12.70
11	30-2215-0291-898	Other Items	0.47
12	33-4216-106	General Pool Accommodation	1.36
13	33-4216-1501-584	Works	0.88
14	33-4216-1501-548	Works	0.48
15	41-2245-800- 0821	Other Expenditure (Others)	3.41
16	41-2245-106	Repairs and Restoration of Damaged Roads and Bridges	0.70
17	44-4552-3608	State share of Loan Component of NEC project	15.36
18	44-4552-3209	Borjan Irrigation Scheme	1.85
19	49-2702-0291-898	Other Items	0.92
20	49-4705-004	Command Area Development for Sukla Irrigation Scheme	1.47
21	51-2402-0789-962	Protection of Reverie Land General	0.40
22	55-4406-070-0121	Buildings	0.78
23	62-4801-3584	RIDF-XII Scheme under NABARD	3.30
24	63-2711-799-0291	Miscellaneous Public Works Advances	0.64
25	64-5054-1538	District Roads General	0.75
26	64-3054-799-0291	Miscellaneous Public Works Advances General	331.92
27	64-5054-1536	Works General	3.87
28	Appropriation-6004-0091	Dairy Development	0.56
29	Appropriation-6004-0093	Fisheries Inland Fisheries	0.29
30	Appropriation-6004-4177	Strengthening of State Land of Use Board	0.28
31	Appropriation-6004-4037	Crop Husbandry	11.58
32	Appropriation-6004-5098	Soil Conservations of River Valley Projects Areas	1.78
33	Appropriation-6004- 5100	Handloom Industries	10.40
34	Appropriation-6004-5101	District Industries Centre	0.99
35	Appropriation-6004-5105-145	Roads of Inter State Importance	0.80
36	Appropriation-6004-5109	National Watershed Development Programme for Rain fed Areas	6.20
37	71-2202-0583	Other Expenditure (Miscellaneous Scheme)	1.46
38	76-2402-0122-602	Nature Conservation, Sixth Schedule (Pt .I) Areas	0.26
39	76-2402-0122-603	Building and Approach Roads, Sixth Schedule (Pt .I) Areas	3.90
40	76-2402-1136	Bamboo Plantation/Regeneration, Sixth Schedule (Pt. I) Areas	0.30
41	76-2402-1141	Protective Afforestation, Sixth Schedule (Pt. I) Areas	0.36
42	76-2402-1144	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt .I) Areas	1.35
43	76-2406-070-0121	Buildings, Sixth Schedule (Pt .I) Areas	5.58
44	76-2406-1238	Forest Protection Force, Sixth Schedule (Pt .I) Areas	0.23
45	76-2406-1240	Amenities to Staff & Labourer of Forest Protection, Sixth Schedule (Pt .I) Areas	0.33

**Appendix-2.4 (Concluded)**

1	2	3
46	76-2406-1242 Infrastructure of Forest Protection, Sixth Schedule (Pt.I) Areas	1.11
47	76-2406-102-1245 Nursery, Sixth Schedule (Pt.I) Areas	0.36
48	76-2406-105-1251 Medical and Aromatic Plants Garden, Sixth Schedule (Pt .I) Areas	0.85
49	76-2406-1256 Plantation of Quick growing Species, Sixth Schedule (Pt .I) Areas	3.53
50	76-2406-1259 Rehabilitation of degraded Forest, Sixth Schedule (Pt .I) Areas	2.97
51	76-2406-0800-708 Other Works, Sixth Schedule (Pt .I) Areas	1.29
52	76-2406-1286 Botanical Garden (Zoo), Sixth Schedule (Pt I) Areas	0.54
53	76-2406-2869 Recreation Park at Diphu & Hamren, Sixth Schedule (Pt .I) Areas	0.63
54	76-3451-2811 Chief Minister's Special/Programme, Sixth Schedule (Pt .I) Areas	0.45
55	76-4552-3209 Borjan Irrigation Scheme, Sixth Schedule (Pt .I) Areas	26.11
56	77-2211-0776 Postpartum Centre, Sixth Schedule (Pt .I) Areas	0.17
57	77-2215-0778 Rural water Supply, Sixth Schedule (Pt .I) Areas	0.25
58	77-2402-1143-132 Land Development, Sixth Schedule (Pt .I) Areas	1.37
59	77-2406-1230 Roads & Bridges, Sixth Schedule (Pt .I) Areas	0.16
60	77-2406-1238 Forest Protection Force, Sixth Schedule (Pt .I) Areas	0.17
61	77-2406-1240 Amenities to Staff & Labourer ,Sixth Schedule (Pt .I) Areas	0.95
62	77-2406-1252 Teak Wood Plantation, Sixth Schedule (Pt .I) Areas	0.29
63	77-2406-1256 Plantation of Quick growing Species, Sixth Schedule (Pt .I) Areas	1.00
64	77-2406-1259 Rehabilitation of degraded Forest, Sixth Schedule (Pt .I) Areas	0.35
65	77-2406-1268 Development of other Wildlife Areas, Sixth Schedule (Pt .I) Areas	0.17
66	77-2406-1286 Botanical Garden (Zoo), Sixth Schedule (Pt .I) Areas	0.33
67	77-3451-1421-303 MLA Area Development Programme, Sixth Schedule (Pt .I) Areas	3.53
68	77-4552-5150 Construction/Convention of Haflong Civil Hospital (100 bed to 200 bed incl. renovation of Staff Qts), Sixth Schedule (Pt .I) Areas	5.75
69	78-2058-102 Printing, Storage and Distribution of Forms, Sixth Schedule (Pt .I) Areas	0.36
70	78-2059-1699 Muster Roll Staff, Sixth Schedule (Pt .I) Areas	0.59
71	78-2202-0151-053 Maintenance of Building, Sixth Schedule (Pt .I) Areas	0.59
72	78-2202-0576-800 Other Expenditure, Sixth Schedule (Pt .I) Areas	0.83
73	78-2203-112 Engineering/Technical Colleges and Institutions, Sixth Schedule (Pt .I) Areas	0.33
74	78-2204-104 Sports and Games, Sixth Schedule (Pt .I) Areas	0.45
75	78-2235-1730 Liquor Prohibition propaganda, Sixth Schedule (Pt .I) Areas	0.19
76	78-2402-0122-603 Building and Approach Road, Sixth Schedule (Pt .I) Areas	0.17
77	78-2403-3037 Piggery development Farms, Sixth Schedule (Pt .I) Areas	0.40
78	78-2404-1193 Training in Dairy science, Sixth Schedule (Pt .I) Areas	2.25
79	78-2425-1317-108 Assistance to Other Co-operatives, Sixth Schedule (Pt .I) Areas	2.05
80	78-3054-1536 Work, Sixth Schedule (Pt .I) Areas	4.35
81	78-4552-226 W.P.T & B.C. Department, Sixth Schedule (Pt .I) Areas	51.07
82	78-4552-3240 Various project and Schemes for BTAC as per memorandum of Settlement, Sixth Schedule (Pt .I) Areas	17.97
83	78-4701-944 Champamati Irrigation Project, Sixth Schedule (Pt .I) Areas	42.15
84	78-4711-0107 Assistance to the Bodoland Autonomous Council, Sixth Schedule (Pt .I) Areas	13.35
85	78-5054-337 Road, Sixth Schedule (Pt .I) Areas	38.31
86	78-5054-04-800 Other Expenditure, Sixth Schedule (Pt .I) Areas	15.63
<b>Total</b>		<b>686.44</b>

**Appendix-2.5**  
**(Reference: Paragraph 2.2.5)**  
**Statement showing the amount debited head-wise at the fag end**  
**and credited to '8443'**

(₹ in crore)					
Sl. No.	Name of the Department	Debit Head	Credit Head	Month of crediting	Credit Amount
1	Secretariat Administration	2052	8443	March 2014	50.88
2	Secretariat Administration	2053	8443	March 2014	0.04
3	Welfare of Plain Tribes & Backward Classes	2225	8443	March 2014	3.89
4	Food & Civil Supplies	2408	8443	March 2014	1.52
5	Health & Family Welfare	2210	8443	March 2014	2.55
6	Industries & Commerce	4885	8443	March 2014	36.24
Total					95.12

**Appendix-2.6**  
**(Reference: Paragraph 2.2.6)**  
**Excess over provision of previous years requiring regularisation**  
**(₹ in crore)**

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess	State of consideration by Public Accounts Committee (PAC)
1	2	3	4	5
2002-03	5-Grants 6-Appropriations	<b>Revenue Voted</b> -2, 21, 23 and 49 <b>Capital Voted</b> -67 <b>Revenue Charged</b> -Head of State, 4, 6, 23, 49 <b>Capital Charged</b> -Public Debt and Servicing of Debt	1,618.86	Recommended for regularisation vide 117 <sup>th</sup> PAC Report placed before the House on 03-04-2008. Legislative approval awaited.
2003-04	4-Grants 3-Appropriations	<b>Revenue Voted</b> -10, 19, and 66 <b>Capital Voted</b> -34 <b>Revenue Charged</b> -12 and 23 <b>Capital Charged</b> -Public Debt and Servicing of Debt	404.36	
2004-05	5-Grants 6-Appropriations	<b>Revenue Voted</b> -42 and 47 <b>Capital Voted</b> -31, 58 and 73 <b>Revenue Charged</b> -12, 14, 18, 36, 49 and 56	5.88	
2005-06	2-Grants 2-Appropriations	<b>Revenue Voted</b> -47 <b>Capital Voted</b> -67 <b>Revenue Charged</b> -6 and 14	2.45	C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.
2006-07	4-Grants 2-Appropriations	<b>Revenue Voted</b> -30 <b>Capital Voted</b> -54, 58 and 60 <b>Revenue Charged</b> -8 <b>Capital Charged</b> -12	80.61	C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.
2007-08	9-Grants 2-Appropriations	<b>Revenue Voted</b> -4, 40, 42 and 65 <b>Capital Voted</b> -31, 34, 59, 60 and 70 <b>Revenue Charged</b> -Head of State and 6	113.24	C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.
2008-09	6-Grants 2-Appropriations	<b>Revenue Voted</b> -4, 40 and 72 <b>Capital Voted</b> -60, 76 and 77 <b>Revenue Charged</b> -Head of State and 39	108.40	C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.
2009-10	3-Grants	<b>Revenue Voted</b> - 40 and 47 <b>Capital Voted</b> - 60	10.18	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
2010-11	1-Grant 1-Appropriation	<b>Revenue Voted</b> -40 <b>Revenue Charged</b> -15	4.27	C&AG's Report placed before the House on 30-03-2012. Not yet discussed by PAC.
2011-12	5-Grants 2-Appropriations	<b>Revenue Voted</b> -22, 23, 47 and 62 <b>Capital Voted</b> -78 <b>Revenue Charged</b> -12 <b>Capital Charged</b> -63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
2012-13	4-Grants	<b>Revenue Voted</b> -13, 23 and 47 <b>Capital Voted</b> -78	1,195.61	C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC.
<b>Total</b>			<b>4,459.00</b>	

**Appendix-2.7**  
**(Reference: Paragraph 2.2.8)**

**Cases where supplementary provision  
(₹ 10 lakh or more in each case) proved unnecessary**

**(₹ in crore)**

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2	3	4	5	6
<b>Revenue (Charged)</b>					
<b>NIL</b>					
<b>Revenue (Voted)</b>					
1	2- Council of Ministers	13.41	7.79	5.62	0.50
2	3- Administration of Justice	220.67	138.12	82.55	15.49
3	6- Land Revenue & Land Ceiling	228.34	134.47	93.87	0.25
4	8- Excise & Prohibition	47.85	38.11	9.74	0.14
5	9- Transport Services	168.05	157.55	10.50	2.10
6	11- Secretariat & Attached Offices	1,111.81	704.29	407.52	115.51
7	12- District Administration	140.59	128.19	12.40	3.42
8	14- Police	2,774.16	2,207.57	566.59	44.31
9	17- Administrative and Functional Buildings	305.83	264.97	40.86	1.00
10	19-Vigilance Commission and Others	70.60	35.17	35.43	28.89
11	21- Guest Houses, Government Hostels etc.	15.34	13.67	1.67	1.00
12	26- Education (Higher)	1,882.84	1,248.56	634.28	78.09
13	27- Art & Culture	127.12	42.62	84.50	54.65
14	29- Medical and Public Health	1,885.28	1,685.98	199.30	99.85
15	31- Urban Development (Town & Country Planning)	191.97	67.45	124.52	45.92
16	36- Labour and Employment	174.69	152.49	22.20	28.11
17	37- Food Storage, Warehousing & Civil Supplies	151.64	63.96	87.68	65.68
18	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	715.08	550.63	164.45	156.93
19	39- Social Security, Welfare and Nutrition	2,018.33	1,236.36	781.97	78.34
20	41- Natural Calamities	626.79	499.40	127.39	541.43
21	42- Social Services	493.93	304.06	189.87	58.03
22	43- Co-operation	88.96	-1.87	90.83	50.67
23	45- Census, Surveys and Statistics	61.03	34.88	26.15	11.26
24	48- Agriculture	1,039.22	709.84	329.38	151.11
25	49- Irrigation	498.50	370.43	128.07	0.36
26	52- Animal Husbandry	269.63	192.69	76.94	0.42
27	53- Dairy Development	43.32	17.60	25.72	0.42
28	54- Fisheries	83.84	71.58	12.26	27.29
29	55- Forestry and Wildlife	524.87	385.95	138.92	107.08
30	56- Rural Development (Panchayat)	726.65	606.68	119.97	72.77
31	58- Industries	91.15	57.53	33.62	0.51
32	59- Sericulture and Weaving	370.28	161.74	208.54	53.79
33	60- Cottage Industries	76.59	72.25	4.34	13.75
34	66- Compensation & Assignment to LBs & Panchayati Raj Institutions	1,748.15	375.76	1,372.39	63.34

**Appendix-2.7 (Concluded)**

1	2	3	4	5	6
35	67- Horticulture	9.04	8.23	0.81	12.80
36	70- Hill Areas	63.96	1.06	62.90	3.33
37	71- Education (Elementary, Secondary etc.)	7,444.12	7,041.88	402.24	239.20
38	73- Urban Development (GDD)	476.18	180.54	295.64	117.26
39	76- Hill Areas Department (KAAC)	729.16	565.98	163.18	29.79
40	77- Hill Areas Department (NCHAC)	347.16	336.42	10.74	16.60
	<b>Total for Revenue (Voted)</b>	<b>28,056.13</b>	<b>20,870.58</b>	<b>7,185.55</b>	<b>2,391.39</b>
A.	<b>Total for Revenue (Charged + Voted)</b>	<b>28,056.13</b>	<b>20,870.58</b>	<b>7,185.55</b>	<b>2,391.39</b>
<b>Capital (Charged)</b>					
<b>NIL</b>					
<b>Capital (Voted)</b>					
41	17- Administrative & Functional Buildings	194.06	133.59	60.47	137.45
42	30- Water Supply and Sanitation	455.00	106.87	348.13	36.80
43	33- Residential Buildings	46.30	13.78	32.52	5.00
44	34- Urban Development (Municipal Administration Department)	5.05	4.02	1.03	0.50
45	44- North Eastern Council Schemes	1,848.45	304.61	1,543.84	28.43
46	49- Irrigation	685.88	365.11	320.77	41.34
47	63- Water Resources	1,200.58	159.95	1,040.63	30.90
48	64- Roads & Bridges	1,203.97	730.00	473.97	423.94
49	65- Tourism	18.91	9.58	9.33	6.36
50	73- Urban Development (GAD)	16.00	9.36	6.64	23.00
51	75- Information Technology	49.47	43.70	5.77	16.47
	<b>Total for Capital (Voted)</b>	<b>5,723.67</b>	<b>1,880.57</b>	<b>3,843.10</b>	<b>750.19</b>
B.	<b>Total for Capital (Charged +Voted)</b>	<b>5,723.67</b>	<b>1,880.57</b>	<b>3,843.10</b>	<b>750.19</b>
	<b>Grand Total (A+B)</b>	<b>33,779.80</b>	<b>22,751.15</b>	<b>11,028.65</b>	<b>3,141.58</b>

**Appendix-2.8**  
**(Reference: Paragraph 2.2.9)**  
**Excess re-appropriation of funds**

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	13	2054	<b>Treasury and Accounts Administration</b> 095 Directorate of Accounts and Treasuries {0429} Directorate of Accounts (NTA Voted)	26.37	(-) 16.70
2	14	2055	<b>Police</b> {0459} Police, Passport & Visa system [491] Reimbursable from Govt. of India (NTA Voted) {0460} Guards for S.S.B. Zonal Office (NTA Voted) {0461} Guards for A.I.R (NTA Voted)	35.00 20.00 50.00	(-) 26.85 (-) 19.78 (-) 42.31
3	26	2202	<b>General Education</b> 103 Government Colleges and Institutes {0598} Government Law College (B.R.M. Government Law College) (NTA Voted) 103 Sanskrit Education {0629} Assam Classical Institutions (Sanskrit, Pali & Prakrit) (NTA Voted)	40.00 286.48	(-) 26.80 (-) 105.64
4	29	2210	<b>Medical and Public Health</b> 01 Urban Health Services-Allopathy 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	300.00	(-) 283.87
		2211	<b>Family Welfare</b> 001 Direction and Administration {0762} District Family Welfare Services (NTA Voted)	350.00	(-) 14.67
5	74	2204	<b>Sports and Youth Services</b> 800 Other Expenditure {0800} Other Expenditure [545] Mountaineering and Adventurism (NTA Voted)	33.41	(-) 19.99

**Appendix-2.9**  
**(Reference: Paragraph 2.2.9)**  
**Unnecessary re-appropriation of funds**

(₹ in lakh)					
Sl. No.	Grant No.	Head of Account	Description	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	3	2014	<b>Administration of Justice</b> 105 Civil and Session Courts (NTA Voted)	100.00	(-) 1,262.86
2	4	2015	<b>Elections</b> 103 Preparation and Printing of Electoral Rolls {0172} Headquarters Establishment (NTA Voted)	5.00	(-) 11.40
3	9	3056	<b>Inland Water Transport</b> 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	6.32	(-) 167.74
4	14	2055	<b>Police</b> 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted) {0433} Police Range (NTA Voted) 003 Education and Training {0437} Recruits in Training School of Assam (NTA Voted) 101 Criminal Investigation and Vigilance {0442} Criminal Investigation Department (NTA Voted) {0443} Special Branch (NTA Voted) {0445} Special Branch(BIEO) (NTA Voted) 109 District Police {0145} District Police Proper (NTA Voted) {0454} River Police (NTA Voted) {0457} Establishment of Water Post Scheme [491] Reimbursable from Govt. of India (NTA Voted) {0468} Police Guards for Assam Gas Based Power Project (NEEPCO) (NTA Voted) {0469} Inter State International Border (NTA Voted) {1015} Checking of Bangladeshi Infiltration [491] Reimbursable from Govt. of India (NTA Voted) {3191} General Security Related Expenditure [641] Deployment of Central and other Police Force (NTA Voted) 110 Village Police {0474} Village Police/Village Defence Organization (NTA Voted) 111 Railway Police {0475} Supervising Staff (NTA Voted) 114 Wireless and Computers {0480} Wireless and Computer (NTA Voted)	90.00 43.00 7.00 25.00 484.98 6.00 584.15 35.00 170.00 10.00 30.00 130.00 525.67 1.32 8.50 10.00	(-) 498.09 (-) 152.73 (-) 17.73 (-) 110.35 (-) 1,920.49 (-) 158.78 (-) 9,855.31 (-) 338.60 (-) 469.89 (-) 65.37 (-) 67.86 (-) 982.36 (-) 1,741.20 (-) 375.95 (-) 114.35 (-) 4,249.90



			800 Other Expenditure {0482} Relief Operation in Connection with Disturbance on Foreigners issue [924] Raising of New Battalion (NTA Voted)	15.00	(-) 2,232.08
			{0484} Special Task Force (NTA Voted)	5.00	(-) 116.27
5	15	2056	<b>Jails</b> 102 Jail Manufactures (NTA Voted)	1.75	(-) 50.44
6	18	2070	<b>Other Administrative Services</b> 108 Fire Protection and Control {0526} Protection and Control Fire Service Station [504] Fire Service Station (NTA Voted)	23.56	(-) 1,119.99
			[505] Opening of New Fire Service Station (NTA Voted)	162.84	(-) 457.86
			{0527} Direction & Administration (H.Q) (NTA Voted)	7.00	(-) 26.28
7	22	2070	<b>Other Administrative Services</b> 003 Training {0505} Training Schemes for I.A.S; A.C.S Officers in Assam (NTA Voted)	6.00	(-) 168.11
8	26	2202	<b>General Education</b> 03 University and Higher Education 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	72.16	(-) 284.78
			{4556} Provincialised Teachers and Staff Serving in Government Colleges (NTA Voted)	3,285.71	(-) 28,283.49
			05 Language Development 001 Direction and Administration {0625} Sub-ordinate Establishment [291] Institute of Development of Indigenous Language of Assam (A.B.I.L.A.C) (NTA Voted)	7.15	(-) 32.00
9	27	2205	<b>Art and Culture</b> 101 Fine Arts Education {0670} Cultural Centres, Training Tradition and Satriya dances (NTA Voted)	11.61	(-) 26.63
10	29	2210	<b>Medical and Public Health</b> [910] State Share of Centrally Sponsored Scheme (CSS) (NTA Voted)	124.50	(-) 300.02
			[992] Sanjeevani Operational Cost (NTA Voted)	200.00	(-) 200.00
			[995] Compensation to AIDS Victims in Mangaldoi Civil Hospital/Strengthening of Blood Bank (NTA Voted)	250.00	(-) 250.00
			03 Rural Health Services-Allopathy 800 Other Expenditure {3594} National Rural Health Mission(NRHM) [750] Setting up of New Medical Colleges at Dhubri, Kokrajhar, Lakhimpur and Nagaon (NTA Voted)	1,000.00	(-) 1,000.00
		2211	003 Training {0764} Training of A.N.M.S. (NTA Voted)	20.00	(-) 152.52

## Appendix 2.9 (concluded)

1	2	3	4	5	6
11	37	2408	<b>Food Storage and Warehousing</b> 01 Food 101 Procurement and Supply {6329} Implementation of Consumer Protection Scheme (NTA Voted)	77.00	(-) 180.54
12	45	3454	<b>Census Surveys and Statistics</b> 02 Surveys and statistics & Surveys 800 Other Expenditure {1458} Special Statistics & Surveys Unit Statistical Wing for Hill Areas of Assam (NTA Voted)	21.20	(-) 23.69
13	46	3475	<b>Other General Economics Services</b> 106 Regulation of Weights and Measures {1466} Director of Controller of Weights & Measures-Headquarters (NTA Voted)	0.10	(-) 86.07
14	53	2404	<b>Dairy Development</b> 102 Dairy Development Projects {1185} General Development (NTA Voted) {1520} Char Area Development Programme (NTA Voted)	4.00 1.00	(-) 935.75 (-) 10.53
15	65	3452	<b>Tourism</b> 01 Tourist Infrastructure 102 Tourist Accommodation {1438} Forest Lodge, Kaziranga (NTA Voted) 80 General 104 Promotion and Publicity {1441} Tourist Information Bureau, Guwahati (NTA Voted)	2.15 2.10	(-) 13.72 (-) 10.10
16	71	2202	<b>General Education</b> 01 Elementary Education 053 Maintenance of Buildings {3113} Departmental Buildings (NTA Voted) 101 Government Primary Schools {0166} Government Primary School (NTA Voted) {0292} Pre-Primary School (NTA Voted)	15.82 0.68 1.18	(-) 24.22 (-) 1,865.39 (-) 151.79
17	74	2204	<b>Sports and Youth Services</b> 101 Physical Education (NTA Voted)	0.49	(-) 322.29

**Appendix-2.10**  
(Reference: Paragraph 2.2.10)

**Cases of substantial surrenders (amount exceeding ₹ 10 crore) made during the year**

(₹ in crore)					
Sl. No.	Number and title of Grant/ Appropriation	Major Head	Total provision	Amount of surrender	Percentage of surrender
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	Head of State	2012	234.89	39.28	16.72
2	Public Service Commission	2051	978.08	104.74	10.71
3	13-Treasury and Accounts Administration	2054	2,080.21	377.17	18.13
4	18-Fire Services	2070	118.83	22.94	19.30
5	19-Vigilance Commission and Others	2070	169.08	123.60	73.10
6	20-Civil Defence and Home Guards	2070	175.59	14.73	8.39
7	21-Guest Houses, Government Hostels etc.	2070	609.59	96.35	15.81
8	22-Administrative Training	2070	894.37	167.58	18.74
9	37-Food Storage, Warehousing & Civil Supplies	2408	216.62	148.55	68.58
10	38-Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	2225	160.00	53.46	33.41
11	54-Fisheries	2405	109.59	37.82	34.51
12	59-Sericulture and weaving	2851	421.61	32.44	7.69
13	71-Education (Elementary, Secondary etc.)	2202	7,683.32	29.28	0.38
14	75-Information Technology	4859	65.94	22.24	33.73
<b>Total</b>			<b>13,917.72</b>	<b>1,270.18</b>	<b>9.13</b>

## Appendix-2.11

(Reference: Paragraph 2.2.11)

Statement of various grants/appropriations in which savings of ₹ five crore and above occurred but no part of which had been surrendered during 2013-14

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
<b>I-Grant</b>			
1	2	Council of Ministers (Revenue Voted)	6.12
2	3	Administration of Justice (Revenue Voted) (Revenue Charged)	98.05 14.84
3	4	Elections (Revenue Voted)	44.34
4	5	Sales Tax & Other Taxes (Revenue Voted)	22.11
5	6	Land Revenue & Land Ceiling (Revenue Voted)	94.12
6	8	Excise and Prohibition (Revenue Voted)	9.88
7	9	Transport Services (Revenue Voted)	12.59
8	14	Police (Capital Voted)	53.30
9	15	Jails (Revenue Voted)	10.37
10	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	41.86 197.92
11	23	Pension & Other Retirement Benefits (Revenue Charged)	7.13
12	25	Miscellaneous General Services (Revenue Voted)	12.89
13	26	Education (Higher Education) (Revenue Voted)	712.37
14	27	Arts and Culture (Revenue Voted)	139.15
15	29	Medical & Public Health (Revenue Voted) (Capital Voted)	299.16 76.89
16	30	Water Supply and Sanitation (Revenue Voted) (Capital Voted)	16.12 384.93
17	31	Urban Development (Town and Country Planning) (Revenue Voted)	170.44
18	33	Residential Buildings (Capital Voted)	37.52
19	34	Urban Development (Municipal Administration Department) (Revenue Voted)	56.95
20	35	Information and Publicity (Revenue Voted)	8.87
21	36	Labour and Employment (Revenue Voted)	50.32
22	39	Social Security, Welfare and Nutrition (Revenue Voted)	860.32
23	41	Natural Calamities (Revenue Voted)	668.82
24	42	Social Services (Revenue Voted)	247.90
25	43	Co-operation (Revenue Voted) (Capital Voted)	141.50 5.00
26	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	38.12 1,572.27
27	45	Census, Surveys & Statistics (Revenue Voted)	37.41

**Appendix-2.11 (Concluded)**

1	2	3	4
28	46	Weights and Measures (Revenue Voted)	6.43
29	48	Agriculture (Revenue Voted)	480.49
30	49	Irrigation (Revenue Voted) (Capital Voted)	128.43 362.12
31	50	Other Special Areas Programmes (Revenue Voted)	154.51
32	51	Soil & Water Conservation (Revenue Voted) (Capital Voted)	11.73 11.41
33	52	Animal Husbandry (Revenue Voted) (Capital Voted)	77.36 24.22
34	53	Dairy Development (Revenue Voted)	26.14
35	55	Forestry & Wild Life (Revenue Voted)	246.00
36	56	Rural Development (Panchayat) (Revenue Voted)	192.74
37	57	Rural Development (Revenue Voted)	154.76
38	58	Industries (Revenue Voted) (Capital Voted)	34.13 9.73
39	60	Cottage Industries (Revenue Voted)	18.09
40	63	Water Resources (Revenue Voted) (Capital Voted)	26.73 1,071.53
41	64	Roads and Bridges (Capital Voted)	897.92
42	66	Compensation and Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,435.73
43	67	Horticulture (Revenue Voted)	13.62
44	68	Loans to Government Servants (Capital Voted)	28.72
45	70	Hill Areas (Revenue Voted)	66.23
46	72	Relief and Rehabilitation (Revenue Voted)	24.80
47	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	412.90 29.64
48	74	Sports and Youth Services (Revenue Voted)	24.58
49	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Capital Voted)	67.81
50	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Capital Voted)	20.85
51	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	8.62
<b>Total</b>			<b>12,217.55</b>
<b>II—Appropriation</b>			
52	-	Public Debt & Servicing of Debt (Revenue Charged) (Capital Charged)	65.80 17.59
<b>Total.</b>			<b>83.39</b>
<b>Grand Total</b>			<b>12,300.94</b>

**Appendix-2.12**  
**(Reference: Paragraph 2.2.11)**  
**Details of saving of ₹ five crore and above not surrendered**

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Revenue/Capital	Savings	Surrendered	Saving which remained to be surrendered
1	2	3	4	5	6
1	1- State Legislature	(Revenue Voted) (Capital Voted)	13.02 8.78	5.64 2.09	7.38 6.69
2	11- Secretariat & Attached Offices	(Revenue Voted) (Capital Voted)	523.03 2,001.52	1.34 1.02	521.69 2,000.50
3	12- District Administration	(Revenue Voted)	15.82	0.03	15.79
4	13- Treasury and Accounts Administration	(Revenue Voted)	9.56	3.90	5.66
5	14- Police	(Revenue Voted)	610.89	0.20	610.69
6	19- Vigilance Commission and Others	(Revenue Voted)	64.31	1.32	62.99
7	38- Welfare of Scheduled Caste/ Scheduled Tribes and Backward Classes	(Revenue Voted)	321.38	1.05	320.33
8	59- Sericulture & Weaving	(Revenue Voted)	262.33	32.44	229.89
9	71- Education (Elementary, Secondary etc.)	(Revenue Voted)	641.44	29.28	612.16
10	76- Hill Areas Department (KAAC)	(Revenue Voted)	192.97	0.09	192.88
11	77- Hill Areas Department (NCHAC)	(Revenue Voted)	27.34	0.03	27.31
<b>Total</b>			<b>4,692.39</b>	<b>78.43</b>	<b>4,613.96</b>

**Appendix-2.13**  
**(Reference: Paragraph 2.2.12)**  
**Rush of Expenditure**

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account	Total Expenditure	Expenditure incurred in March 2014	Percentage of Total Expenditure incurred during March 2014
1	11 Secretariat and Attached Offices	7465	503.18	503.18	100
2	62 Power (Electricity)	2801	151.44	149.12	98.47
		4801	417.16	215.31	51.61
		6801	240.88	191.01	79.30
3	63 Water Resources	4711	198.46	145.70	73.42
<b>Total</b>			<b>15,11.12</b>	<b>12,04.32</b>	<b>79.70</b>

**Appendix-2.14**  
**(Reference: Paragraph 2.3.1)**  
**Pending DCC bills for the years up to 2013-14**

(₹ in lakh)

Sl. No.	Department	No. of AC Bills	Amount
1	Administrative Reforms (Training)	1	127.00
2	Agriculture	2	378.00
3	Animal Husbandry	1	10.00
4	Assembly Secretary	1	1.00
5	Chief Minister's Secretariat	3	1.60
6	Co-operation	3	0.16
7	Cultural Affairs	12	212.00
8	Dairy Development	1	21.80
9	Development of Border Areas	26	2,838.00
10	Education (General)	44	8,607.00
11	Election	210	7,109.00
12	Excise	1	0.02
13	Finance	26	2,561.00
14	Finance (Taxation)	13	93.30
15	Fisheries	13	60.60
16	Food & Civil Supplies	3	455.10
17	General Administration	81	2,213.00
18	Handloom & Textile	2	8.00
19	Health	59	11,275.00
20	Hill Areas	47	1,863.00
21	Home	3,800	37,254.00
22	Industry and Commerce	10	2,630.00
23	Information and Public Relations	5	2.70
24	Information & Technology	1	677.00
25	Irrigation	7	0.30
26	Judicial	38	60.00
27	Labour and Employment	21	8.00
28	Minority Development	21	2,539.00
29	Panchayat and Rural Development	138	8,919.00
30	Pension and Public Grievances	4	7.00
31	Personnel	8	69.00
32	Planning and Development	76	6,619.00
33	Political	8	5.00
34	Public Health Engineering	2	0.04
35	Public Works	14	2,860.00
36	Revenue	310	3,329.00
37	Revenue & Disaster Management	10	90.00
38	Rural Development	1	1.00
39	Sainik Welfare	2	3.00
40	Science Technology and Environment	2	231.00
41	Secretariat Administration	170	39,221.00
42	Sericulture	22	67.00
43	Social Welfare	18	3,752.60
44	Sports & Youth Welfare	21	835.40
45	Stamps & Registration	2	307.00
46	Tourism	4	541.00
47	Town & Country Planning	4	456.20
48	Transport	9	243.40
49	Water Resources	22	1.60
50	Welfare of Plain Tribes and Backward Classes	30	6,398.00
<b>Total</b>		<b>5,329</b>	<b>1,54,961.82</b>



**Appendix-2.15**

**(Reference: Paragraph 2.5.8)**

**Rush of expenditure under the Major Head 4711-Capital Outlay on Flood Control Projects**

**(₹ in crore)**

Sl. No.	Name of Scheme	Total expenditure (TE) incurred during 2013-14	Expenditure incurred during March 2014	
			Amount	Percentage of TE
1	Training of river Beki on L/B and activation of river Manas and Hakua at Mathanguri	3.46	3.46	100
2	R/S to T/Dyke along both banks of Kopili river from Charaihagi to Tuklaitup (L/B), Basundhari to killing Kopilli junction (L/B) and Chaparmukh to Ahatguri Amsoi PWD Road (R/B) including anti-erosion measures at different reaches.	6.60	6.60	100
3	R/S to Hatimura dyke from Kukurakata Hill to Hatimura Hill (0 M to 3595 M)	0.11	0.11	100
4	Closing of breach of Gabharu embankment on B/B from Kalakushi to its outfall including A/E measure at different reaches.	0.24	0.24	100
5	Protection of Mazirgaon from the erosion of river Brahmaputra	3.73	3.73	100
6	Construction of addl. opening of Bamonbodhi Khal	0.62	0.62	100
7	A/E measures to protect Kumarganj area from the erosion of river Gangadhar	0.51	0.51	100
8	R/S to Demow bund Left Bank from Demow Chariali to Dhaiali	0.67	0.67	100
9	Anti-erosion measures to protect Jiabharali R/B from Kuttamara to Khaloibeel, Ph-I	1.36	1.36	100
10	Excavation of Earth & de-siltation to increase carrying capacity of Toklai channel/Tarajan channel with the help of machineries.	0.91	0.91	100
11	Excavation of old course of river Charaipani including resectioning of existing Charaipani river from Sologuri to outfall.	0.70	0.70	100
12	R/S to M/E along R/B of river Silley in Jonai Civil Sub-Division from Leku CPWD bridge to Bahir Silley	0.81	0.81	100
13	R/S to back water embankment of river Brahmaputra along left bank of Meleng river	0.72	0.72	100
14	Protection of Dhakuakhana Collegiate H.S. School and west outskirt of Dhakuakhana town from the erosion of river Charikaria at R/B	2.68	2.68	100
15	A/E measures to protect Chamaria Satra and its adjoining areas from the erosion of river Jaljali (at u/s and d/s)	2.39	2.39	100
16	Anti-erosion measures to protect Bhalukmari-Munshi bazaar area from erosion of river Brahmaputra	4.15	4.15	100
17	Anti-erosion measures against the erosion of river Brahmaputra at Mayamora Thana in between existing Kakilamukh spur no. V & VI near Nahatia	0.16	0.16	100
18	Protection of river erosion at Katlicherra	2.78	2.78	100
19	Protection of river erosion from river Barak at Bagmara area at Katakhal	3.00	3.00	100
<b>Total</b>		<b>35.60</b>	<b>35.60</b>	

(Source: Departmental figures)

**Appendix-3.1**  
**(Reference: Paragraph 3.1)**  
**Utilisation Certificates outstanding as on 31 March 2014**

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2005-06	1	0.02	-	-	1	0.02
		2013-14	1	0.19	-	-	1	0.19
2	Agriculture	2001-02	35	27.77	-	-	35	27.77
		2002-03	2	0.01	-	-	2	0.01
		2003-04	17	9.38	-	-	17	9.38
		2004-05	79	64.60	-	-	79	64.60
		2005-06	13	35.30	-	-	13	35.30
		2006-07	3	1.02	-	-	3	1.02
		2007-08	4	39.80	-	-	4	39.80
		2010-11	1	1.52	-	-	1	1.52
		2012-13	1	91.99	-	-	1	91.99
		2013-14	40	182.81	-	-	40	182.81
3	Animal Husbandry	2001-02	2	0.01	-	-	2	0.01
		2002-03	1	0.05	-	-	1	0.05
		2003-04	4	4.82	-	-	4	4.82
		2004-05	2	2.20	-	-	2	2.20
		2005-06	6	2.10	-	-	6	2.10
		2006-07	3	0.67	-	-	3	0.67
		2007-08	1	0.06	-	-	1	0.06
		2008-09	2	0.77	-	-	2	0.77
		2010-11	2	2.32	-	-	2	2.32
		2011-12	1	0.06	-	-	1	0.06
		2012-13	10	13.53	-	-	10	13.53
		2013-14	3	3.76	-	-	3	3.76
4	Assembly Secretariat	2004-05	6	0.13	6	0.13	-	-
		2005-06	6	0.04	6	0.04	-	-
		2006-07	11	0.26	11	0.26	-	-
		2007-08	2	0.10	2	0.10	-	-
		2008-09	13	0.19	13	0.19	-	-
		2011-12	2	0.02	2	0.02	-	-
		2012-13	1	0.02	1	0.02	-	-
		2013-14	3	0.01	3	0.01	-	-
5	Co-operation	2002-03	1	0.15	-	-	1	0.15
		2003-04	20	1.79	-	-	20	1.79
		2004-05	16	2.29	-	-	16	2.29
		2005-06	22	0.44	-	-	22	0.44
		2006-07	4	0.14	-	-	4	0.14
		2008-09	3	0.28	-	-	3	0.28
		2011-12	4	16.00	-	-	4	16.00
		2013-14	3	1.38	-	-	3	1.38
6	Cultural Affairs	2001-02	12	0.32	-	-	12	0.32
		2003-04	15	3.81	-	-	15	3.81
		2004-05	1	0.01	-	-	1	0.01
		2005-06	2	0.01	-	-	2	0.01
		2006-07	12	2.54	-	-	12	2.54
		2007-08	21	7.04	-	-	21	7.04
		2008-09	25	6.61	-	-	25	6.61
		2009-10	57	33.27	-	-	57	33.27
		2010-11	36	32.55	-	-	36	32.55
		2011-12	37	22.47	-	-	37	22.47
		2012-13	25	26.99	-	-	25	26.99
		2013-14	7	1.99	-	-	7	1.99

**Appendix-3.1 (Contd.)**

1	2	3	4	5	6	7	8	9
7	Dairy Development	2002-03	1	0.85	-	-	1	0.85
		2004-05	2	0.60	-	-	2	0.60
		2006-07	3	0.41	-	-	3	0.41
		2007-08	3	2.74	-	-	3	2.74
		2008-09	2	0.27	-	-	2	0.27
		2012-13	2	0.66	-	-	2	0.66
		2013-14	4	4.23	-	-	4	4.23
8	Education (General)	2001-02	1,044	33.47	-	-	1,044	33.47
		2002-03	930	29.43	-	-	930	29.43
		2003-04	1,745	39.87	-	-	1,745	39.87
		2004-05	2,814	143.03	1	0.03	2,813	143.00
		2005-06	2,312	138.68	-	-	2,312	138.68
		2006-07	2,203	157.90	1	5.01	2,202	152.89
		2007-08	847	33.88	1	0.06	846	33.82
		2008-09	557	22.11	2	0.06	555	22.05
		2010-11	18	19.54	-	-	18	19.54
		2011-12	32	38.01	-	-	32	38.01
		2012-13	16	67.43	-	-	16	67.43
		2013-14	162	851.37	-	-	162	851.37
9	Election	2004-05	1	0.12	-	-	1	0.12
10	Excise	2001-02	1	0.01	-	-	1	0.01
		2002-03	5	0.07	-	-	5	0.07
		2003-04	3	0.13	-	-	3	0.13
		2004-05	2	0.06	-	-	2	0.06
		2005-06	5	0.18	-	-	5	0.18
		2006-07	11	0.47	-	-	11	0.47
		2007-08	10	0.27	-	-	10	0.27
		2008-09	1	0.02	-	-	1	0.02
		2011-12	4	0.11	-	-	4	0.11
		2012-13	1	0.13	-	-	1	0.13
11	Finance	2003-04	5	4.62	-	-	5	4.62
		2004-05	7	7.84	-	-	7	7.84
		2005-06	12	10.00	-	-	12	10.00
12	Finance (Economic Affairs) Department	2013-14	174	225.02	-	-	174	225.02
13	Finance (Taxation)	2001-02	1	1.96	-	-	1	1.96
		2002-03	7	6.29	-	-	7	6.29
		2003-04	5	7.89	-	-	5	7.89
		2004-05	10	7.98	-	-	10	7.98
		2005-06	10	4.29	-	-	10	4.29
		2006-07	8	7.79	-	-	8	7.79
		2007-08	5	8.94	-	-	5	8.94
		2008-09	47	18.04	-	-	47	18.04
		2011-12	158	249.46	-	-	158	249.46
14	Fisheries	2001-02	6	7.05	-	-	6	7.05
		2002-03	4	2.54	-	-	4	2.54
		2003-04	11	2.73	-	-	11	2.73
		2004-05	40	6.31	-	-	40	6.31
		2005-06	20	16.56	-	-	20	16.56
		2006-07	10	8.31	-	-	10	8.31
		2007-08	12	13.39	-	-	12	13.39
		2008-09	8	15.85	-	-	8	15.85
		2009-10	13	11.44	-	-	13	11.44
		2010-11	15	7.98	-	-	15	7.98
		2011-12	18	6.22	-	-	18	6.22
		2012-13	24	29.98	-	-	24	29.98
		2013-14	26	35.55	-	-	26	35.55

## Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
15	Food & Civil Supplies	2006-07	11	1.63	-	-	11	1.63
		2007-08	2	0.10	-	-	2	0.10
		2010-11	3	120.44	-	-	3	120.44
		2011-12	1	0.25	-	-	1	0.25
		2012-13	3	0.83	-	-	3	0.83
		2013-14	4	0.63	-	-	4	0.63
16	Forest	2008-09	4	3.48	-	-	4	3.48
17	General Administration	2001-02	4	0.03	-	-	4	0.03
		2002-03	2	0.01	-	-	2	0.01
		2003-04	9	0.42	-	-	9	0.42
		2004-05	30	3.73	-	-	30	3.73
		2005-06	8	0.38	-	-	8	0.38
		2006-07	13	3.89	-	-	13	3.89
		2007-08	1	0.01	-	-	1	0.01
		2008-09	52	9.13	-	-	52	9.13
		2011-12	2	0.61	-	-	2	0.61
		2012-13	9	11.22	-	-	9	11.22
		2013-14	89	43.53	-	-	89	43.53
18	Governor Secretariat	2005-06	1	0.01	-	-	1	0.01
19	Guwahati Development	2003-04	2	1.10	-	-	2	1.10
		2004-05	4	11.27	-	-	4	11.27
		2005-06	5	10.47	-	-	5	10.47
		2006-07	8	15.08	-	-	8	15.08
		2007-08	26	28.40	-	-	26	28.40
		2008-09	7	11.28	-	-	7	11.28
		2009-10	7	11.02	-	-	7	11.02
		2010-11	26	11.05	-	-	26	11.05
		2013-14	1	20.00	-	-	1	20.00
20	Handloom & Textile	2008-09	6	2.17	6	2.17	-	-
		2011-12	15	23.61	-	-	15	23.61
		2013-14	3	11.10	-	-	3	11.10
21	Health	2003-04	12	3.12	-	-	12	3.12
		2004-05	4	4.11	-	-	4	4.11
		2005-06	8	3.08	-	-	8	3.08
		2006-07	63	12.81	-	-	63	12.81
		2007-08	68	75.07	-	-	68	75.07
		2008-09	202	159.57	-	-	202	159.57
		2009-10	3	5.52	2	3.41	1	2.11
		2010-11	6	82.61	-	-	6	82.61
		2011-12	3	5.09	-	-	3	5.09
		2012-13	23	202.78	5	21.20	18	181.58
		2013-14	33	359.60	-	-	33	359.60
22	Hill Areas	2001-02	1	0.08	-	-	1	0.08
		2004-05	5	0.77	-	-	5	0.77
		2005-06	1	0.05	-	-	1	0.05
		2007-08	10	3.39	-	-	10	3.39
		2008-09	41	21.24	-	-	41	21.24
		2011-12	2	0.50	-	-	2	0.50
		2012-13	2	0.20	-	-	2	0.20
		2013-14	1	0.2	-	-	1	0.2
23	Home	2005-06	7	1.31	-	-	7	1.31
		2006-07	3	0.13	-	-	3	0.13
		2007-08	2	0.01	-	-	2	0.01
		2011-12	5	1.32	-	-	5	1.32
24	Horticulture	2013-14	2	2.19	-	-	2	2.19
25	Housing	2010-11	1	0.43	-	-	1	0.43
		2012-13	4	0.85	-	-	4	0.85

**Appendix-3.1 (Contd.)**

1	2	3	4	5	6	7	8	9
26	Industry & Commerce	2001-02	13	2.60	-	-	13	2.60
		2002-03	91	13.25	-	-	91	13.25
		2003-04	136	28.00	-	-	136	28.00
		2004-05	33	22.95	-	-	33	22.95
		2005-06	18	18.59	-	-	18	18.59
		2006-07	26	3.74	-	-	26	3.74
		2007-08	32	9.56	-	-	32	9.56
		2008-09	17	10.76	-	-	17	10.76
		2009-10	9	9.95	-	-	9	9.95
		2010-11	7	14.75			7	14.75
		2011-12	9	43.07	-	-	9	43.07
		2012-13	8	9.74	-	-	8	9.74
		2013-14	6	10.01	-	-	6	10.01
27	Information & Technology	2007-08	1	7.77	-	-	1	7.77
		2008-09	1	0.48	-	-	1	0.48
		2011-12	2	19.42	-	-	2	19.42
		2012-13	18	30.51	-	-	18	30.51
		2013-14	22	41.61	-	-	22	41.61
28	Irrigation	2012-13	1	40.50	-	-	1	40.50
29	Judicial	2002-03	1	0.01	-	-	1	0.01
		2003-04	1	0.01	-	-	1	0.01
		2004-05	25	0.10	-	-	25	0.10
		2006-07	1	0.05	-	-	1	0.05
		2007-08	2	0.10	-	-	2	0.10
		2008-09	4	0.16	-	-	4	0.16
30	Labour & Employment	2001-02	1	0.05	-	-	1	0.05
		2002-03	1	0.17	-	-	1	0.17
		2003-04	6	1.02	-	-	6	1.02
		2004-05	6	1.01	-	-	6	1.01
		2005-06	4	0.68	-	-	4	0.68
		2006-07	4	10.37	-	-	4	10.37
		2007-08	16	2.25	-	-	16	2.25
		2008-09	6	2.12	-	-	6	2.12
		2009-10	1	40.00	-	-	1	40.00
		2010-11	5	1.35	-	-	5	1.35
		2011-12	3	0.01	-	-	3	0.01
		2013-14	14	18.66	-	-	14	18.66
31	Land Revenue	2009-10	1	0.01	-	-	1	0.01
		2010-11	2	0.45	-	-	2	0.45
		2012-13	1	1.00	-	-	1	1.00
32	Local Bodies	2010-11	257	151.20	-	-	257	151.20
		2012-13	211	513.40	-	-	211	513.40
33	Mines, Minerals & Power	2001-02	1	4.54	-	-	1	4.54
		2003-04	5	146.16	-	-	5	146.16
		2004-05	2	0.43	-	-	2	0.43
		2005-06	2	14.31	-	-	2	14.31
		2006-07	4	86.56	-	-	4	86.56
		2007-08	2	0.76	-	-	2	0.76
		2010-11	2	0.28	-	-	2	0.28
		2011-12	2	1.28	-	-	2	1.28
		2012-13	1	0.78	-	-	1	0.78
		2013-14	1	0.84	-	-	1	0.84
34	Minority Development	2003-04	2	0.10	-	-	2	0.10
		2004-05	2	0.18	-	-	2	0.18
		2008-09	3	1.56	-	-	3	1.56
		2009-10	5	7.21	-	-	5	7.21
		2011-12	1	0.06	-	-	1	0.06
		2013-14	2	1.05	-	-	2	1.05

## Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
35	Municipal Administration	2004-05	9	23.91	-	-	9	23.91
		2005-06	10	26.03	-	-	10	26.03
		2006-07	6	3.83	-	-	6	3.83
		2007-08	6	33.21	-	-	6	33.21
		2008-09	3	4.33	-	-	3	4.33
		2012-13	9	2.06	-	-	9	2.06
		2013-14	1	1.5	-	-	1	1.5
36	North Eastern Areas	2010-11	1	1.00	-	-	1	1.00
37	Other Administrative Services	2010-11	6	11.33	-	-	6	11.33
38	Other Social Services	2010-11	2	0.36	-	-	2	0.36
		2012-13	2	0.06	-	-	2	0.06
39	Panchayat & Rural Development	2001-02	20	2.81	11	1.50	9	1.31
		2002-03	1	0.10	1	0.10	-	-
		2003-04	23	64.95	21	59.24	2	5.71
		2004-05	31	129.26	20	118.22	11	11.04
		2005-06	13	84.03	7	35.19	6	48.84
		2006-07	11	156.66	6	121.93	5	34.73
		2007-08	15	167.34	5	141.26	10	26.08
		2008-09	12	110.81	4	88.82	8	21.99
		2011-12	42	371.62	-	-	42	371.62
		2012-13	12	211.30	-	-	12	211.30
		2013-14	36	235.95	-	-	36	235.95
40	Planning & Development	2005-06	6	15.02	-	-	6	15.02
		2006-07	8	11.61	-	-	8	11.61
		2007-08	5	60.47	-	-	5	60.47
		2008-09	6	38.30	-	-	6	38.30
		2009-10	1	0.35	-	-	1	0.35
		2010-11	4	2.11	-	-	4	2.11
		2013-14	16	10.21	-	-	16	10.21
41	Political	2004-05	1	0.03	-	-	1	0.03
		2008-09	7	4.05	-	-	7	4.05
42	Public Health Engineering	2012-13	1	0.01	-	-	1	0.01
43	Public Works	2001-02	1	20.00	-	-	1	20.00
		2002-03	1	30.00	-	-	1	30.00
		2003-04	6	23.85	-	-	6	23.85
		2004-05	2	11.74	-	-	2	11.74
		2006-07	2	0.25	-	-	2	0.25
		2007-08	1	6.16	-	-	1	6.16
		2008-09	1	0.11	-	-	1	0.11
44	Revenue & Disaster Management	2003-04	9	0.77	-	-	9	0.77
		2004-05	38	8.16	-	-	38	8.16
		2005-06	19	4.23	-	-	19	4.23
		2006-07	77	11.26	-	-	77	11.26
		2007-08	10	0.53	-	-	10	0.53
45	Revenue	2001-02	1	0.07	-	-	1	0.07
		2002-03	9	1.47	-	-	9	1.47
		2003-04	19	5.80	-	-	19	5.80
		2004-05	9	3.88	-	-	9	3.88
		2005-06	1	0.10	-	-	1	0.10
		2006-07	1	0.08	-	-	1	0.08
		2008-09	1	0.01	-	-	1	0.01
		2013-14	14	11.17	-	-	14	11.17
46	Revenue (Registration)	2006-07	3	0.01	-	-	3	0.01

**Appendix-3.1 (Contd.)**

1	2	3	4	5	6	7	8	9
47	Rural Development	2001-02	18	97.67	18	97.67	-	-
		2002-03	10	56.24	10	56.24	-	-
		2003-04	15	94.94	15	94.94	-	-
		2004-05	16	121.61	16	121.61	-	-
		2005-06	10	176.02	10	176.02	-	-
		2006-07	4	50.08	4	50.08	-	-
		2007-08	8	182.66	8	182.66	-	-
		2008-09	8	148.49	8	148.49	-	-
		2009-10	18	460.48	18	460.48	-	-
		2010-11	35	346.72	-	-	35	346.72
		2011-12	23	217.23	-	-	23	217.23
		2013-14	12	113.73	-	-	12	113.73
48	Sainik Welfare	2003-04	2	0.04	-	-	2	0.04
49	Science, Technology, Environment	2001-02	10	1.11	5	0.76	5	0.35
		2002-03	4	0.19	2	0.04	2	0.15
		2003-04	15	0.99	7	0.59	8	0.40
		2004-05	16	2.98	8	2.60	8	0.38
		2005-06	5	0.65	4	0.64	1	0.01
		2007-08	10	4.93	3	2.20	7	2.73
		2008-09	23	12.72	21	11.23	2	1.49
		2009-10	32	12.19	14	2.95	18	9.24
		2010-11	4	2.75	-	-	4	2.75
		2012-13	16	5.42	-	-	16	5.42
		2013-14	14	24.61	-	-	14	24.61
50	Secretariat Administration	2003-04	11	11.53	-	-	11	11.53
		2004-05	14	55.62	-	-	14	55.62
		2005-06	13	92.22	-	-	13	92.22
		2006-07	18	54.10	-	-	18	54.10
		2007-08	4	0.02	-	-	4	0.02
		2008-09	62	118.80	-	-	62	118.80
		2011-12	36	29.62	-	-	36	29.62
		2012-13	1	1.14	-	-	1	1.14
		2013-14	21	272.39	-	-	21	272.39
51	Sericulture	2001-02	26	1.76	-	-	26	1.76
		2002-03	17	0.43	-	-	17	0.43
		2003-04	114	0.80	-	-	114	0.80
		2004-05	39	1.33	-	-	39	1.33
		2005-06	14	7.57	-	-	14	7.57
		2006-07	18	0.14	-	-	18	0.14
		2007-08	57	30.89	-	-	57	30.89
		2008-09	37	51.01	-	-	37	51.01
		2011-12	2	0.03	-	-	2	0.03
52	Social Welfare	2001-02	43	4.78	-	-	43	4.78
		2002-03	6	0.38	-	-	6	0.38
		2003-04	33	8.71	-	-	33	8.71
		2004-05	51	18.59	-	-	51	18.59
		2005-06	26	4.18	-	-	26	4.18
		2006-07	41	19.31	-	-	41	19.31
		2007-08	142	114.58	-	-	142	114.58
		2008-09	98	110.37	-	-	98	110.37
		2009-10	8	199.99	1	0.96	7	199.03
		2010-11	7	24.21	-	-	7	24.21
		2011-12	23	333.67	-	-	23	333.67
		2012-13	18	69.64	-	-	18	69.64
		2013-14	26	67.56	-	-	26	67.56
53	Sports & Youth Welfare	2001-02	23	0.77	-	-	23	0.77
		2002-03	8	0.11	-	-	8	0.11

## Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
		2003-04	27	0.98	-	-	27	0.98
		2004-05	34	36.63	-	-	34	36.63
		2005-06	33	26.81	-	-	33	26.81
		2006-07	63	92.02	-	-	63	92.02
		2007-08	28	24.26	-	-	28	24.26
		2008-09	12	2.79	-	-	12	2.79
		2010-11	27	20.49	-	-	27	20.49
		2011-12	49	12.05	-	-	49	12.05
		2012-13	27	20.42	-	-	27	20.42
		2013-14	73	14.87	-	-	73	14.87
54	Tourism	2001-02	34	4.03	-	-	34	4.03
		2002-03	4	0.51	-	-	4	0.51
		2003-04	12	0.69	-	-	12	0.69
		2004-05	1	0.06	-	-	1	0.06
		2005-06	15	2.09	-	-	15	2.09
		2006-07	13	3.00	-	-	13	3.00
		2007-08	3	0.26	-	-	3	0.26
		2008-09	11	10.81	-	-	11	10.81
		2009-10	18	15.62	-	-	18	15.62
		2010-11	11	9.95	-	-	11	9.95
		2011-12	1	0.23	-	-	1	0.23
		2012-13	9	8.53	-	-	9	8.53
		2013-14	4	1.74	-	-	4	1.74
		55	Town & Country Planning	2001-02	6	4.03	-	-
	2002-03		1	0.20	-	-	1	0.20
	2003-04		12	7.94	-	-	12	7.94
	2004-05		8	2.98	-	-	8	2.98
	2005-06		21	23.85	-	-	21	23.85
	2006-07		5	5.13	-	-	5	5.13
	2007-08		15	20.79	-	-	15	20.79
	2008-09		29	30.14	-	-	29	30.14
	2011-12		2	1.38	-	-	2	1.38
	2012-13		7	1.47	-	-	7	1.47
	2013-14		5	1.51	-	-	5	1.51
	56		Transport	2001-02	3	30.00	-	-
		2002-03	2	1.66	-	-	2	1.66
		2003-04	10	5.43	-	-	10	5.43
		2004-05	9	12.30	-	-	9	12.30
		2005-06	2	2.33	-	-	2	2.33
		2006-07	7	8.66	-	-	7	8.66
		2007-08	2	2.18	-	-	2	2.18
		2011-12	2	2.76	-	-	2	2.76
		2012-13	1	1.85	-	-	1	1.85
57	Urban Development	2013-14	4	1.26	-	-	4	1.26
58	Welfare of Plain Tribes & Backward Classes	2001-02	119	33.13	1	0.10	118	33.03
		2002-03	23	12.90	-	-	23	12.90
		2003-04	33	23.93	1	0.20	32	23.73
		2004-05	63	49.18	4	0.62	59	48.56
		2005-06	23	76.62	1	0.50	22	76.12
		2006-07	35	105.61	-	-	35	105.61
		2007-08	84	190.47	11	7.89	73	182.58
		2008-09	73	262.27	10	9.37	63	252.90
		2009-10	63	183.65	13	13.04	50	170.61
		2010-11	71	148.90	15	16.80	56	132.10
		2011-12	123	267.34	24	26.91	99	240.43
		2012-13	120	327.10	-	-	120	327.10
		2013-14	704	389.91	-	-	704	389.91
Total			20,060	13,918.80	389	2,084.56	19,671	11,834.24



**Appendix-3.2**  
**(Reference: Paragraph 3.2)**

**Statement showing performance of the Autonomous Bodies/Councils**

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature/ Council	Details of delay in submission of accounts		
						Year of accounts	Month of submission	Period of delay as of June of a year succeeding the accounting year
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2016-17	2013-14	2008-09	2008-09	2013-14	July 2014	One month
2	Assam Agricultural University, Jorhat	2016-17	2011-12	2010-11	Not Intimated	2011-12	April 2014	One year ten months
						2012-13	Not yet received	
						2013-14	Not yet received	
3	Assam Khadi and Village Industries Board, Guwahati	2015-16	1998-99	1998-99	Not Intimated	1998-99	July 2005	Six years one month
						1999-2000	Not yet received	
						2000-01	Not yet received	
						2001-02	Not yet received	
						2002-03	Not yet received	
						2003-04	Not yet received	
						2004-05	Not yet received	
						2005-06	Not yet received	
						2006-07	Not yet received	
						2007-08	Not yet received	
						2008-09	Not yet received	
						2009-10	Not yet received	
						2010-11	Not yet received	
						2011-12	Not yet received	
						2012-13	Not yet received	
						2013-14	Not yet received	

Appendix-3.2 (Concluded)

1	2	3	4	5	6	7	8	9
4	Assam Agricultural Competitiveness Project, Guwahati	2016-17	2011-12	2010-11	Not Intimated	2011-12	April 2014	One year ten months
						2012-13	Not yet received	
						2013-14	Not yet received	
5	Assam Human Rights Commission, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2011-12	Not Intimated	2012-13	February 2014	Eight months
						2013-14	Not yet received	
6	Assam State Legal Services Authority, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	2011-12	2012-13	November 2013	Five months
						2013-14	Not yet received	
7	Assam State Road Board	2015-2016	2011-12	2008-09	Not Intimated	2011-12	May 2013	Eleven months
						2012-13	Not yet received	
						2013-14	Not yet received	
8	Assam Building & Other Construction Workers Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2010-11	Not Intimated	2012-13	March 2014	Nine months
						2013-14	Not yet received	
9	Assam State Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	2016-17	2011-12	Nil	Not Intimated	2011-12	September 2012	Three months
						2012-13	Not yet received	
						2013-14	Not yet received	
Sixth Schedule Area								
10	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2012-13	2010-11	2010-11	2012-13	April 2014	*
						2013-14	Not yet received	
11	Karbi Anglong Autonomous Council, Diphu		2010-11	2010-11	2004-05	2010-11	December 2012	*
						2011-12	Not yet received	
						2012-13	Not yet received	
						2013-14	Not yet received	
12	Bodoland Territorial Council, Kokrajhar		2011-12	2007-08	2005-06	2011-12	April 2014**	One year ten months
						2012-13	Not yet received	
						2013-14	Not yet received	

\* Due date of submission of Annual Accounts is not specified in the Fund Rules of two ADCs

\*\*In case of BTC, delay calculated as per provision of BTC Fund Rule 2012

**Appendix-3.3**  
**(Reference: Paragraph 3.3)**

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

Sl. No.	Department	Name of the Body/Authority	Years for which accounts had not been received	No. of Accounts
1	Cultural Affairs	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2010-11 to 2013-14	4
		Anandaram Barua Institute of Language Art and Culture	2012-13 to 2013-14	2
2	Education (Elementary)	Mission Director, Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19 (Including 26 District Mission Co-ordinators)	2013-14	1
3	Education (Higher)	Registrar, Dibrugarh University, Dibrugarh	2012-13 to 2013-14	2
		Registrar, Gauhati University, Guwahati-14	2012-13 to 2013-14	2
4	Health & Family Welfare	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2013-14	1
		Mission Director, NRHM, Guwahati (Including 27 District Health Societies)	2012-13 to 2013-14	2
5	Labour & Employment	Project Co-ordinator, Employment Generation Mission, Guwahati	2012-13 to 2013-14	2
6	Minority Development	Assam Minority Development Board, Guwahati	2012-13 to 2013-14	2
7	Panchayat and Rural Development	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati-22	2013-14	1
		PD, DRDA, Bongaigaon	2013-14	1
		PD, DRDA, Barpeta	2011-12 to 2013-14	3
		PD, DRDA, Silchar	2013-14	1
		PD, DRDA, Dibrugarh	2011-12 to 2013-14	3
		PD, DRDA, Dhubri	2010-11 to 2013-14	4
		PD, DRDA, Dhemaji	2013-14	1
		PD, DRDA, Goalpara	2009-10 to 2013-14	5
		PD, DRDA, Golaghat	2011-12 to 2013-14	3
		PD, DRDA, Hailakandi	2011-12 to 2013-14	3
		PD, DRDA, Haflong	2012-13 to 2013-14	2
		PD, DRDA, Jorhat	2013-14	1
		PD, DRDA, Kokrajhar	2011-12 to 2013-14	3
		PD, DRDA, Karimganj	2010-11 to 2013-14	4
		PD, DRDA, Karbi Anglong	2010-11 to 2013-14	4
		PD, DRDA, Darrang	2011-12 to 2013-14	3
		PD, DRDA, Morigaon	2008-09 to 2013-14	6
		PD, DRDA, Nalbari	2011-12 to 2013-14	3
		PD, DRDA, Nagaon	2010-11 to 2013-14	4
		PD, DRDA, North Lakhimpur	2011-12 to 2013-14	3
		PD, DRDA, Tinsukia	2011-12 to 2013-14	3
		PD, DRDA, Sivsagar	2011-12 to 2013-14	3
		PD, DRDA, Sonitpur	2011-12 to 2013-14	3
		PD, DRDA, Kamrup (Rural)	2011-12 to 2013-14	3
		PD, DRDA, Kamrup (Metro)	2012-13 to 2013-14	2
		PD, DRDA, Baksa	2013-14	1
		PD, DRDA, Chirang	2013-14	1
		PD, DRDA, Udalguri	2012-13 to 2013-14	2
8	Sports & Youth Affairs	Secretary General, National Games Secretariat, Guwahati	2009-10 to 2013-14	5
9	Social Welfare	Chairperson, Assam State Social Welfare Board, Guwahati	2012-13 to 2013-14	2
10	Urban Development	Commissioner, Assam State Housing Board, Guwahati-5	2010-11 to 2013-14	4
11	Welfare of Plain Tribes & Backward Classes	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2008-09 to 2013-14	6
<b>Total</b>				<b>111</b>

**Appendix 3.4**  
(Reference: Paragraph 3.5)  
**Summary of Operations of current account between April 2013 and March 2014**

(₹ in crore)

Name of DDOs	Opening Balance as on 01 April 2013	Credit during 01 April 2013 to 31 March 2014	Total	Bills clearance	Transfers to other Government offices	Conversion to other instruments	Credit to Government Account	Transfers to Civil Deposit (Head-8443)	Others	Closing Balance as on 31 March 14
1	2	3	4	5	6	7	8	9	10	11
Commissioner of Industries & Commerce, Assam	1.56	0.21	1.77	0.06	0.04	0.39	1.28	Nil	Nil	Nil
Director of Social Welfare, Assam	278.77	115.78	394.55	116.63	141.05	Nil	18.50	11.11	0.66	106.60
Director of Health Services, Assam	72.26	16.98	89.24	59.89	27.24	Nil	0.01	Nil	0.01	2.09
Director of Elementary Education, Assam	97.14	3.75	100.89	0.67	Nil	Nil	64.15	Nil	36.07	Nil
Director of Higher Education, Assam	1.21	45.11	46.32	0.09	44.10	2.08	0.05	Nil	Nil	Nil
Director of Technical Education, Assam	38.83	13.96	52.79	32.55	0.30	Nil	0.04	Nil	1.10	18.80
Director of Secondary Education, Assam	143.93	77.42	221.35	101.69	84.33	Nil	1.97	31.86	1.50	Nil
Director of Agriculture, Assam	579.30	52.72	632.02	302.99	151.33	Nil	42.15	51.07	20.00	64.48
Director of Tourism, Assam	13.77	6.04	19.81	1.29	11.30	Nil	0.29	6.90	0.03	Nil
Director of Archaeology, Assam	21.85	5.49	27.34	5.60	Nil	Nil	8.75	12.81	0.18	Nil
Director of Cultural Affairs, Assam	10.10	0.14	10.24	3.54	2.17	Nil	0.01	4.34	0.18	Nil
Director of Welfare of Plains Tribes & Backward Classes, Assam	74.68	28.33	103.01	34.00	27.98	40.51	Nil	Nil	0.46	0.06
<b>Total</b>	<b>1,333.40</b>	<b>365.93</b>	<b>1,699.33</b>	<b>659.00</b>	<b>489.84</b>	<b>42.98</b>	<b>137.20</b>	<b>118.09</b>	<b>60.19</b>	<b>192.03</b>

**Appendix 3.5**  
(Reference: Paragraph 3.5)

**Statement showing the unspent fund lying as closing balance in the bank instruments  
as on 31 March 2013 and 31 March 2014**

Sl No.	Name of Directorate	Type of Bank Instruments	Closing Balance (In ₹) 31 March 2013	Closing Balance (In ₹) 31 March 2014
1	Commissioner of Industries and Commerce	D.C.R.	11,47,49,302	1,98,18,692
		Bank Draft	4,378	Nil
		Banker's Cheque	38,87,80,947	47,33,94,286
2	Director of Social Welfare	D.C.R.	1,91,10,413	Nil
		Banker's Cheque	10,23,696	157,58,15,710
3	Director of Health Services	D.C.R.	64,140	Nil
		Banker's Cheque	1,20,799	55,69,732
		Bills on Transit	Nil	7,56,90,956
4	Director of Elementary Education	D.C.R.	123,04,42,542	6,63,85,000
		Bank Drafts	92,70,200	42,051
		Banker's Cheque	41,367	105,64,67,585
5	Director of Higher Education.	D.C.R.	51,32,19,697	59,11,83,519
		Bank Drafts	18,10,11,627	51,83,49,240
		Banker's Cheque	Nil	7,30,13,858
		Fixed Deposit/ TDR	Nil	8,17,95,933
6	Director of Technical Education	D.C.R.	10,00,000	10,00,000
		Bank Drafts	20,00,000	5,58,308
		Banker's Cheque	5,95,724	28,50,85,335
7	Director of Secondary Education	D.C.R.	40,38,40,297	51,17,51,482
		Bank Drafts	2,17,21,894	5,20,89,467
		Banker's Cheque	7,56,300	32,45,80,115
		Bills on Transit	Nil	168,14,91,775
8	Director of Agriculture	Banker's Cheque	Nil	300,27,05,040
9	Director of Tourism	D.C.R.	Nil	Nil
		Banker's Cheque	16,55,975	2,81,51,373
10	Director of Archaeology	Banker's Cheque	Nil	94,52,847
11	Director of Cultural Affairs	Demand Draft	Nil	35,847
		Banker's Cheque	6,65,65,941	97,47,681
		Bills on Transit	Nil	19,22,47,367
12	Director Welfare of Plains Tribes & Backward Classes	D.C.R.	12,75,69,138	37,88,67,297
		Banker Draft	Nil	99,58,27,425
Total			308,35,44,377	1201,11,17,921

**Appendix-3.6**  
(Reference: Paragraph 3.6)  
Department-wise/duration-wise breakup of the cases of misappropriation, defalcation etc.  
(Cases where final action was pending at the end of 31 March 2014)

(₹ in lakh)

Sl. No.	Name of the Department/Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture	3	41.84	3	6.57	4	170.26	1	2.94	-	-	-	-	11	221.61
2	Animal Husbandry & Veterinary	3	52.04	2	6.77	1	8.79	2	1.41	-	-	-	-	8	69.01
3	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	-	-	3	26.16	-	-	-	-	-	-	-	-	3	26.16
4	Border Areas Department	-	-	1	22.41	-	-	-	-	-	-	-	-	1	22.41
5	Co-operation	1	0.14	11	3,111.82	9	12,591.21	-	-	-	-	-	-	21	15,703.17
6	Cultural Affairs	4	212.41	5	22.60	-	-	-	-	-	-	-	-	9	235.01
7	Dairy Development Department	2	303.59	2	105.75	1	107.74	1	1.02	-	-	-	-	6	518.10
8	Education (Elementary)	17	321.86	10	365.41	5	53.24	4	2.30	-	-	-	-	36	742.81
9	Education (Secondary)	6	189.48	1	0.20	1	152.15	-	-	-	-	-	-	8	341.83
10	Education (Higher)	13	310.45	1	30.09	1	0.25	-	-	-	-	-	-	15	340.79
11	Education (SCERT)	1	0.37	-	-	-	-	1	0.80	-	-	-	-	2	1.17
12	Finance	-	-	-	-	-	-	1	50.00	-	-	-	-	1	50.00
13	Fisheries	1	0.65	5	5.79	-	-	-	-	-	-	-	-	6	6.44
14	Food and Civil Supplies	5	112.81	3	17.52	-	-	-	-	-	-	-	-	8	130.33
15	Forensic Science - Home (A), Assam	1	1.84	-	-	-	-	-	-	-	-	-	-	1	1.84
16	Forest and Environment	27	1,246.89	-	-	-	-	-	-	-	-	-	-	27	1,246.89
17	General Administration Department	3	92.30	7	43.08	1	2.43	-	-	-	-	-	-	11	137.81
18	Guwahati Development Department	18	1,276.89	22	1,672.75	8	126.32	16	1,365.43	-	-	-	-	64	4,441.39
19	Handloom & Textile	1	7.46	7	52.85	9	353.55	-	-	-	-	-	-	17	413.86
20	Health & Family Welfare	59	1,604.74	38	759.87	15	120.03	1	0.96	-	-	-	-	113	2,485.60
21	Hill Areas	1	37.69	-	-	-	-	3	9.09	-	-	-	-	4	46.78
22	Industries & Commerce	2	4.13	-	-	-	-	-	-	-	-	-	-	2	4.13
23	Information & Public Relations	2	7.76	-	-	-	-	-	-	-	-	-	-	2	7.76
24	Inland Water Transport	1	12.29	-	-	-	-	-	-	-	-	-	-	1	12.29

**Appendix-3.6 (Concluded)**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
25	Irrigation	180	53,113.59	98	17,193.41	5	74.04	-	-	-	-	-	-	283	70,381.04
26	Labour and Employment	7	254.41	3	3.24	-	-	-	-	-	-	-	-	10	257.65
27	Panchayat & Rural Development	192	5,794.63	136	1,367.89	3	227.17	4	18.56	-	-	-	-	335	7,408.25
28	P.H.E.	3	48.10	5	332.05	-	-	-	-	-	-	-	-	8	380.15
29	P.W.D. (Building)	65	3,516.58	52	1,290.97	5	119.84	-	-	-	-	-	-	122	4,927.39
30	P.W.D. (Roads)	306	32,392.32	179	1,09,591.80	64	2,517.52	7	105.05	-	-	-	-	556	1,44,606.69
31	Sericulture	4	17.08	7	6.52	1	6.82							12	30.42
32	Social Welfare	24	1,781.55	5	6.57	6	170.30	4	4.58	-	-	-	-	39	1,963.00
33	Soil Conservation	-	-	2	6.07	-	-	1	91	-	-	-	-	3	97.07
34	Sports and Youth Welfare	33	1,736.50	1	0.85	-	-	-	-	-	-	-	-	34	1,737.35
35	Tourism	2	83.85	-	-	-	-	-	-	1	0.14	-	-	3	83.99
36	Town & Country Planning	1	4.30	1	3.53									2	7.83
37	Urban Development Department	94	1,531.22	95	688.03	7	1,065.42	-	-	-	-	-	-	196	3,284.67
38	Water Resources	31	659.02	7	410.77	-	-	-	-	-	-	-	-	38	1,069.79
39	WPT&BC	1	6.23	36	1,846.35	6	236.85	36	2,431.64	-	-	-	-	79	4,521.07
<b>Total</b>		<b>1,114</b>	<b>1,06,777.01</b>	<b>748</b>	<b>1,38,997.69</b>	<b>152</b>	<b>18,103.93</b>	<b>82</b>	<b>4,084.78</b>	<b>1</b>	<b>0.14</b>	<b>-</b>	<b>-</b>	<b>2,097</b>	<b>2,67,963.55</b>

**N: Number; A: Amount**

## Appendix-3.7

(Reference: Paragraph 3.6)

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

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Theft Cases		Misappropriation/ Loss of Government material		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Agriculture	0	0	11	221.61	11	221.61
2	Animal Husbandry & Veterinary	3	15.07	5	53.94	8	69.01
3	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	1	14.76	2	11.40	3	26.16
4	Border Areas Department	0	0	1	22.41	1	22.41
5	Co-operation	0	0	21	15,703.17	21	15,703.17
6	Cultural Affairs	1	1.17	8	233.84	9	235.01
7	Dairy Development Department	0	0	6	518.10	6	518.10
8	Education (Elementary)	0	0	36	742.81	36	742.81
9	Education (Secondary)	2	111.32	6	230.51	8	341.83
10	Education (Higher)	0	0	15	340.79	15	340.79
11	Education (SCERT)	2	1.17	0	0	2	1.17
12	Finance	0	0	1	50.00	1	50.00
13	Fisheries	1	0.75	5	5.69	6	6.44
14	Food and Civil Supplies	0	0	8	130.33	8	130.33
15	Forensic Science-Home (A), Assam	0	0	1	1.84	1	1.84
16	Forest and Environment	0	0	27	1,246.89	27	1,246.89
17	General Administration Department	0	0	11	137.81	11	137.81
18	Guwahati Development Department	0	0	64	4,441.39	64	4,441.39
19	Handloom & Textile	2	9.10	15	404.76	17	413.86
20	Health & Family Welfare	6	9.71	107	2,475.89	113	2,485.60
21	Hill Areas	0	0	4	46.78	4	46.78
22	Industries & Commerce	0	0	2	4.13	2	4.13
23	Information & Public Relations	0	0	2	7.76	2	7.76
24	Inland Water Transport	0	0	1	12.29	1	12.29
25	Irrigation	4	9.48	279	70,371.56	283	70,381.04
26	Labour and Employment	3	3.56	7	254.09	10	257.65
27	Panchayat & Rural Development	1	0.40	334	7,407.85	335	7,408.25
28	P.H.E.	2	3.48	6	376.67	8	380.15
29	P.W.D. (Building)	0	0	122	4,927.39	122	4,927.39
30	P.W.D. (Roads)	0	0	556	1,44,606.69	556	1,44,606.69
31	Sericulture	2	6.25	10	24.17	12	30.42
32	Social Welfare	7	5.35	32	1,957.65	39	1,963.00
33	Soil Conservation	1	1.76	2	95.31	3	97.07
34	Sports & Youth Welfare	0	0	34	1,737.35	34	1,737.35
35	Tourism	0	0	3	83.99	3	83.99
36	Town & Country Planning	0	0	2	7.83	2	7.83
37	Urban Development Department	0	0	196	3,284.67	196	3,284.67
38	Water Resources	3	43.46	35	1,026.33	38	1,069.79
39	WPT&BC	1	6.23	78	4,514.84	79	4,521.07
Total		42	243.02	2,055	2,67,720.53	2,097	2,67,963.55