
Appendices

Appendix 1.1: State Profile

(Reference: Paragraph 1.1)

Sl. No.	Particulars	Unit	India	Assam
1	Area	Sq km	32,87,263	78,438
2	Population as per Census, 2011	In crore	121.09	3.12
3	Density of Population (2011)	Per Sq km	382	398
4	Population below poverty line (2011-12)	<i>Per cent</i>	21.9	31.9
5	Literacy (2011)	<i>Per cent</i>	73	72.2
6	Infant Mortality Rate (2016)	Per 1000 live births	33	44
7	Life Expectancy at Birth (2012-16)	Year	68.7	65.5
8	Population Growth (2001 to 2011)	<i>Per cent</i>	17.64	16.93
9	GDP/GSDP (2018-19) at current prices (2011-12 Series)	(₹ in crore)	1,90,10,164	3,15,372

Sources: Census data, MoSPI website and Economic Survey (2018-19)

Appendix 1.2: Time Series Data on State Government Finances

(Reference: Paragraphs 2.5.2 and 2.7)

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A: Receipts					
1. Revenue Receipts	38181 (89)	42457(88)	49220(93)	54131(86)	63479(84)
(i) Own Tax Revenue	9450 (25)	10106(24)	12080(24)	13216(24)	15925(25)
State Goods and Services Tax (SGST)	NA	NA	NA	4078(31)	8393(52)
Taxes on Agricultural Income	51	32	23	14	8
Taxes on Sales, Trade etc.	7351 (78)	7494(74)	8752(72)	6373(48)	4699(30)
Taxes and duties on Electricity	44	48	49	60	73
State Excise	665 (7)	808(8)	964(8)	1095(8)	1400(9)
Taxes on vehicles	365 (4)	443(4)	522(4)	647(5)	765(5)
Stamps and Registration fees	189 (2)	225(2)	227(2)	239(2)	241(2)
Land Revenue	142 (2)	229(2)	210(2)	219(2)	163(1)
Other Taxes	643 (7)	827(8)	1333(11)	491(4)	183(1)
(ii) Non Tax Revenue	2413 (6)	2741(6)	4353(9)	4072(8)	8221(13)
(iii) State's share in Union taxes and duties	12283 (32)	16785(40)	20189(41)	22301(41)	25216(40)
(iv) Grants in aid from GoI	14035 (37)	12825(30)	12598(26)	14542(27)	14117(22)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	10	510 (1)	19	5	3
4. Total revenue and Non debt capital receipts (1+2+3)	38191	42967	49239	54136	63482
5. Public Debt Receipts	4582 (11)	5498 (11)	3902 (7)	8447 (13)	11755 (16)
Internal Debt (excluding Ways and Means Advance and Overdraft)	4532	5448	3845	8377	11666
Net transactions under Ways and Means Advance and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from GoI	50	50	57	70	89
6.Total receipts in the Consolidated Fund (4+5)	42773	48465	53141	62583	75237
7. Contingency Fund Receipts	--	--	--	50	--
8. Public Account Receipts[^]	147534	141948	230915	175497	163406
9.Total receipts of the State (6+7+8)	190307	190413	284056	238130	238643
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	39078 (63)	37011(93)	49363(89)	55481(87)	56899(83)
Plan	9391 (24)	9435(25)	13434(27)	*	*
Non Plan	29687 (76)	27576(75)	35929(73)	*	*
General Services (including interest payments)	12922	12656	17123	22058	21059
Social Services	18088	17740	22673	21373	25334
Economic Services	7075	6240	8914	11925	10232
Grants-in-aid and contributions	993	375	653	125	274
11. Capital Expenditure	3912 (6)	2691(7)	5502(10)	7693(12)	11034(16)
Plan	3827(98)	2704(100.48)	5270(96)	*	*
Non Plan	85(2)	-13 [#] (-0.48)	232(4)	*	*
General Services	134	76	200	351	464
Social Services	569	596	1542	2846	2164
Economic Services	3209	2019	3760	4496	8406
12. Disbursement of Loans and Advances	631 (1)	260(1)	499(1)	254	328
13. Total (10+11+12)	43621 (96)	39962 (95)	55364 (96)	63428 (97)	68261 (95)

* Plan and Non-plan nomenclatures were removed from the year 2017-18 [#]Negative figure is due to recoveries of overpayments; NA: Not Applicable

Appendix-1.2 (Contd...)

	2014-15	2015-16	2016-17	2017-18	2018-19
14. Repayment of Public Debt	1627 (4)	1969(5)	2043(4)	1959(3)	3589 (5)
Internal Debt (excluding Ways and Means Advances and Overdraft)	1225	1835	1907	1820	3448
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	402	134	136	138	141
15. Appropriation to Contingency Fund	Nil	Nil	Nil	50	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	45248	41931	57407	65436	71850
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements[^]	145007	147646	226053	172291	167537
19. Total disbursement by the state (16+17+18)	190255	189577	283460	237727	239387
Part C: Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(-) 897	(+) 5446	(-) 143	(-) 1350	(+) 6580
21. Fiscal Deficit (-)/Surplus (+) (4-13-15)	(-) 5430	(+) 3005	(-) 6125	(-) 9342	(-) 4779
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 3096	(+) 5623	(-) 3161	(-) 6137	(-) 935
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	2334	2618	2964	3205	3844
24. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (No. of days)	1563.20 (31)	Nil	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
25. Interest on Ways and Means Advances/overdraft	4.52	Nil	Nil	Nil	Nil
26. Gross State Domestic Product (GSDP)♦	195723	227959	254478	288494 (P.E.)	315372 (Q.E.)
27. Outstanding Debt	35403	39054	43981	49275	59426
28. Outstanding guarantees	143	143	130	90	85
29. Maximum amount guaranteed	582	482	482	482	482
30. Number of incomplete projects	62	127	181	166	94
31. Capital blocked in incomplete projects (₹ in crore)	409	304	402	360	586
Part E: Fiscal Health Indicators					
32. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	4.83	4.43	4.75	4.58	5.05
Own Non-Tax Revenue/GSDP	1.23	1.20	1.71	1.41	2.61
Central Transfers/GSDP	13.45	12.99	12.88	12.77	12.47
33. Expenditure Management (in per cent)					
Total Expenditure/GSDP	22.29	17.53	21.76	21.99	21.64
Total Expenditure/Revenue Receipts	114.25	94.12	112.48	117.18	107.53
Revenue Expenditure/Total Expenditure	89.59	92.62	89.16	87.47	83.36

Appendix-1.2 (Concluded)

	2014-15	2015-16	2016-17	2017-18	2018-19
Expenditure on Social Services/Total Expenditure	42.77	45.88	43.74	38.18	40.28
Expenditure on Economic Services/Total Expenditure	23.58	20.67	22.89	25.89	27.30
Capital Expenditure/Total Expenditure	8.97	6.73	9.94	12.13	16.16
Capital Expenditure on Social and Economic Services/Total Expenditure	8.66	6.54	9.58	11.58	15.48
34. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit /Surplus/GSDP	(-) 0.46	(+) 2.39	(-) 0.06	(-) 0.47	(+) 2.09
Fiscal Deficit /Surplus/GSDP	(-) 2.77	(+) 1.32	(-) 2.41	(-) 3.24	(-) 1.52
Primary Deficit /Surplus/GSDP	(-) 1.58	(+) 2.47	(-) 1.24	(-) 2.13	(-) 0.30
Revenue Deficit/Fiscal Deficit	16.52	**	2.33	14.45	**
35. Management of Fiscal Liabilities/Outstanding Debt (in per cent)					
Fiscal Liabilities/GSDP	18.09	17.13	17.28	17.08	18.84
Fiscal Liabilities/RR	92.72	91.98	89.36	91.03	93.62

Note: Figures in brackets of Sl. No. 1, 3, 5, 13 and 14 represent percentages to the Consolidated Fund of the State whereas figures in others places in bracket represent percentages to total of each sub-heading

^The figures appear huge on account of transaction under Cash Balance Investment Account (Major Head 8673) included in Suspense and Miscellaneous Account.

** There was Revenue surplus

♦ GSDP figures at current prices (Base year 2011-12) were obtained from Directorate of Economics and Statistics.

Appendix 3.1: Heads with Variation Beyond PAC Specified Limits and Status of Explanation
(Reference: Paragraph 3.7)

Grant	Total Heads	Heads Requiring Explanation	Heads where explanation was given
01 State Legislature	17	8	0
02 Council of Ministers	6	3	0
03 Administration of Justice	50	35	0
04 Elections	31	9	2
05 Sales Tax and Other Taxes	7	3	3
06 Land Revenue	36	29	0
07 Stamps and Registration	7	4	0
08 Excise and Prohibition	7	4	0
09 Transport Services	77	42	8
10 Other Fiscal Services	3	2	1
11 Secretariat and Attached Offices	86	40	0
12 District Administration	54	26	1
13 Treasury and Accounts Administration	19	12	3
14 Police	106	70	64
15 Jails	19	12	11
16 Printing and Stationery	6	4	0
17 Administrative and Functional Buildings	30	17	0
18 Fire Services	16	7	0
19 Vigilance Commission and Others	19	13	0
20 Other Administrative Services	12	6	0
21 Guest Houses, Government Hostels	13	13	0
22 Administrative Training	9	7	0
23 Pension	24	20	0
24 Aid Materials	1	0	0
25 Miscellaneous General Services	41	38	0
26 Education (Higher)	83	55	0
27 Art and Culture	132	72	0
28 State Archives	2	1	0
29 Medical and Public Health	208	144	10
30 Water Supply and Sanitation	32	28	19
31 Urban Development (Town and Country Planning)	23	19	0
32 Housing Schemes	7	2	0
33 Residential Buildings	4	2	0
34 Urban Development (Municipal Administration)	27	25	0
35 Information and Publicity	22	9	0
36 Labour and Employment	82	50	9
37 Food Storage and Warehousing	17	11	0
38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes etc.	203	107	0
39 Social Security, Welfare and Nutrition	126	65	0
40 Social Security and Welfare (Freedom Fighter)	4	4	0
41 Natural Calamities	21	16	0
42 Other Social Services	12	7	0
43 Co-operation	19	9	0
44 North Eastern Council Schemes	301	245	18
45 Census, Surveys and Statistics	20	14	13
46 Weights and Measures	7	5	0
47 Trade Adviser	1	0	0
48 Agriculture	75	49	36
49 Irrigation	43	32	0
50 Other Special Areas Programmes	9	10	0
51 Soil and Water Conservation	23	14	2

Grant	Total Heads	Heads Requiring Explanation	Heads where explanation was given
52 Animal Husbandry	63	46	0
53 Dairy Development	22	14	0
54 Fisheries	29	11	0
55 Forestry and Wild Life	67	36	0
56 Rural Development (Panchayat)	25	15	0
57 Rural Development	26	19	0
58 Industries	61	44	0
59 Village and Small Industries, Sericulture and Weaving	93	49	40
60 Cottage Industries	13	9	0
61 Mines and Minerals	14	6	0
62 Power (Electricity)	24	14	0
63 Water Resources	38	25	0
64 Roads and Bridges	91	59	0
65 Tourism	39	12	0
66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	16	10	10
67 Horticulture	11	10	10
68 Loans to Government Servants etc.	3	2	0
69 Scientific Services and Research	48	13	0
70 Hill Areas	10	8	0
71 Education (Elementary, Secondary etc.)	113	74	0
72 Social Security and Welfare	2	1	0
73 Urban Development (Guwahati Development Department)	33	27	0
74 Sports and Youth Services	27	16	0
75 Information and Technology	23	8	0
76 Karbi Anglong Autonomous Council	179	146	0
77 North Cachar Hills Autonomous Council	147	118	0
78 Bodoland Territorial Council	247	148	0
C1 Public Service Commission	1	1	1
C2 Head of State	20	3	0
PD Public Debt and Servicing of Debt	1048	30	6
Total	4732	2393	267

Appendix 3.2: Statement showing Grants (at Segment level) with Savings of ₹ 50 crore and above
(Reference: Paragraph 3.9)

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/ Appropriation	Nature	Total Grant	Actual Expenditure	Savings
1	3	Administration of Justice	RV	426.01	275.20	150.81
2	3	Administration of Justice	CV	177.72	109.24	68.48
3	5	Sales Tax and Other Taxes	RV	582.88	375.88	207.00
4	6	Land Revenue	RV	409.84	257.10	152.74
5	9	Transport Services	CV	268.62	187.69	80.93
6	11	Secretariat and Attached Offices	RV	1026.37	786.04	240.33
7	12	District Administration	RV	535.73	278.35	257.38
8	14	Police	RV	5074.92	3870.64	1204.28
9	14	Police	CV	188.67	109.08	79.59
10	17	Administrative and Functional Buildings	RV	290.66	181.05	109.61
11	17	Buildings	CV	80.66	19.31	61.35
12	19	Vigilance Commission and Others	RV	475.90	378.16	97.74
13	25	Miscellaneous General Services	RV	3467.91	1846.24	1621.67
14	25	Miscellaneous General Services	CV	871.00	104.53	766.47
15	26	Education	RV	3233.23	2342.42	890.81
16	26	Education	CV	163.40	36.93	126.47
17	29	Medical And Public Health	RV	6137.29	3985.03	2152.26
18	29	Medical And Public Health	CV	818.42	380.43	437.99
19	30	Water Supply And Sanitation	RV	709.25	498.09	211.16
20	30	Water Supply And Sanitation	CV	2608.02	1378.84	1229.18
21	31	Urban Development (Town and Country Planning)	RV	692.47	124.31	568.16
22	34	Urban Development (Municipal Administration)	RV	1110.16	409.21	700.95
23	36	Labour and Employment	RV	319.71	226.72	92.99
24	37	Food Storage and Warehousing	RV	823.33	682.88	140.45
25	37	Food Storage and Warehousing	CV	59.79	0.47	59.32
26	38	Welfare of SC, ST and OBC etc.	RV	1478.36	733.63	744.73
27	38	Welfare of SC, ST and OBC etc.	CV	177.83	10.28	167.55
28	39	Social Security, Welfare and Nutrition	RV	2559.68	1465.67	1094.01
29	40	Social Security & Welfare (Freedom Fighter)	RV	84.76	30.06	54.70
30	41	Natural Calamities	RV	1283.08	949.54	333.54
31	42	Other Social Services	RV	339.35	118.45	220.90
32	44	North Eastern Council Schemes	CV	1249.00	315.73	933.27
33	48	Agriculture	RV	1463.67	833.73	629.94
34	48	Agriculture	CV	462.51	24.02	438.49
35	49	Irrigation	RV	567.06	453.56	113.50
36	49	Irrigation	CV	1143.71	83.73	1059.98
37	50	Other Special Areas Programmes	CV	155.27	36.84	118.43
38	52	Animal Husbandry	RV	412.97	269.01	143.96
39	52	Animal Husbandry	CV	94.57	35.59	58.98
40	55	Forestry and Wild Life	RV	590.25	425.54	164.71
41	56	Rural Development (Panchayat)	RV	2169.15	837.71	1331.44
42	57	Rural Development	RV	3700.95	1106.36	2594.59
43	58	Industries	RV	379.16	154.92	224.24
44	58	Industries	CV	392.63	228.65	163.98

Sl No.	Grant No.	Name of the Grant/ Appropriation	Nature	Total Grant	Actual Expenditure	Savings
45	59	Village and Small Industries, Sericulture and Weaving	RV	359.96	221.51	138.45
46	62	Power (Electricity)	RV	4053.61	1646.31	2407.30
47	62	Power (Electricity)	CV	898.58	499.14	399.44
48	63	Water Resources	RV	338.78	261.62	77.16
49	63	Water Resources	CV	802.14	449.16	352.98
50	64	Roads and Bridges	RV	2130.41	1082.92	1047.49
51	64	Roads and Bridges	CV	6055.16	5129.96	925.20
52	66	Compensation and Assignment to LBs and PRIs	RV	448.67	273.89	174.78
53	67	Horticulture	RV	105.47	55.41	50.06
54	Appn	Public Debt and Servicing of Debt	RC	4422.40	4073.43	348.97
55	Appn	Public Debt and Servicing of Debt	CC	6330.31	3589.36	2740.95
56	71	Education (Elementary, Secondary etc.)	RV	13593.39	11315.17	2278.22
57	71		CV	674.00	0.62	673.38
58	73	Urban Development (Guwahati Development Department)	RV	601.28	106.78	494.50
59	73		CV	923.56	216.20	707.36
60	74	Sports and Youth Services	RV	158.70	98.25	60.45
61	75	Information and Technology	RV	72.99	15.95	57.04
62	76	Karbi Anglong Autonomous Council	RV	1315.43	998.72	316.71
63	77	North Cachar Hills Autonomous Council	RV	652.38	449.92	202.46
64	78	Bodoland Territorial Council	RV	2976.60	2909.32	67.28
Total				96169.74	60350.50	35819.24

RV: Revenue Voted; RC: Revenue Charged; CV: Capital Voted; CC: Capital Charged

Appendix 3.3: Expenditure in Excess of ₹ 50 lakh Without Provision at Sub-Head Level
(Reference: Paragraph 3.10)

(₹ in crore)

Sl No	Grant	Segment	Major Head	Sub-Head / Sub Sub-Head	Sub Sub-Head	Expenditure		
1	26 Education (Higher)	Voted-Revenue	2202-General Education	{601}-Grants to Non-Government Professional Colleges	[425]-Financial Assistance to Colleges for Introduction of Vocational Courses (Normal)	1.00		
2	48 Agriculture	Voted-Capital	4401-Capital Outlay on Crop Husbandry	{5865}-WIF-Agriculture Cold Storage	[927]-Central Share	22.05		
3	52 Animal Husbandry	Voted-Revenue	2403-Animal Husbandry	{3575}-Rashtriya Gokul Mission (CSS)	[927]-Central Share	4.87		
4	62 Power (Electricity)	Voted-Capital	4801-Capital Outlay on Power Projects	{4168}-Externally Aided Project (ADB)	--	117.97		
5	64 Roads and Bridges	Voted-Capital	5054-Capital Outlay on Roads and Bridges	{291}-Miscellaneous Public Works Advances	--	323.58		
6		Voted-Revenue	3054-Roads and Bridges	{291}-Miscellaneous Public Works Advances	--	150.00		
7	76 Karbi Anglong Autonomous Council	Voted-Capital	4552-Capital Outlay on North Eastern Areas	{4504}-Projects & Scheme for Karbi Anglong Autonomous Territorial Council as per MOS (KAATC Package)	--	45.84		
8				{5348}-Provision for State Share of Non-Lapsable Central Pool of Resource (NLCPR) Project	[928]-State Share	5.50		
9		Voted-Revenue	2075-Miscellaneous General Services	{5946}-One Time Special Grant	[112]-Development Grant	20.15		
10				2402-Soil and Water Conservation	{122}-Common & Other Schemes	[602]-Nature Conservation	0.90	
11						[603]-Building and Approach Road	1.94	
12						{1136}-Bamboo Plantation / Regeneration	--	1.00
13						{1143}-Land Improvement	--	1.09
14						{1144}-Terracing with Water Distribution/ Harvesting	--	1.56
15				2406-Forestry and Wild Life	{1259}-Rehabilitation of Degraded Forest	--	2.32	
16						{2869}-Recreation Park at Diphu & Hamren	--	8.83
17		2851-Village and Small Industries	{1946}-Small Scale Industries	--	9.58			
18	3451-Secretariat-Economic Services	{6341}-Upgradation of Standard of Administration-Award of 13th Finance Commission	[583]-Karbi Anglong Autonomous Council (KAAC)	2.33				
19		Voted-Capital		{121}-Buildings	--	0.54		

Sl No	Grant	Segment	Major Head	Sub-Head / Sub Sub-Head	Sub Sub-Head	Expenditure
20	77 North Cachar Hills Autonomous Council		4406-Capital Outlay on Forestry and Wild Life	{1240}-Amenities to Forest Staff & Labourer	--	0.79
21				{1250}-Plywood Plantation	--	0.63
22				{1256}-Plantation of Quick growing Species	--	2.58
23				{1259}-Rehabilitation of Degraded Forest	--	0.66
24				4552-Capital Outlay on North Eastern Areas	{5150}-Construction/Conversion of Haflong Civil Hospital(100 bed to 200 bed Incl. renovation of Staff Qts)	--
25		Voted-Revenue	2075-Miscellaneous General Services	{5946}-One Time Special Grant	[112]-Development Grant	14.75
26		2215-Water Supply and Sanitation	{779}-Operation & Maintenance	--	4.74	
27		2402-Soil and Water Conservation	{122}-Common & Other Schemes	[601]-Cash Crop Development	2.01	
28				[603]-Building and Approach Road	1.29	
29		78 Bodoland Territorial Council	Voted-Capital	4402-Capital Outlay on Soil and Water Conservation	{5338}-Rural Infrastructure Development Fund (RIDF)	--
30	4552-Capital Outlay on North Eastern Areas			{2957}-Additional Package for Bodoland Territorial Autonomous Council Development (BTAD)	--	25.02
31	{3240}-Project and Schemes for BTAD as per Memorandum of Settlement (BTC Package)			--	14.91	
32	{4346}-Upgradation of NT Road through Ramfal Bil Bazar to All Weather Road with Conversion of Bridge into RCC Bridge (International Border Area)			--	1.69	
33	{4414}-Improvement/ Upgradation of Mangaldoi Bhutiachang Samrang Road from CH.47722 M to CH.48292 M and from CH.50000 M to CH.62500 M including Cross Drainage Works			--	1.70	
34	{4415}-Construction of Road from Bijni Subhaijhar Road at Village Nayapara No.2 to Kathalguri via Sanyasiguri including Construction of RCC Bridge No.1/2 over River Chara in Chirang District			[927]-Central Share	1.42	
35	{4488}-Construction of RCC Bridge No.15/2 over River Burhisuti on Patdadaha Panbari Road			--	3.25	

Sl No	Grant	Segment	Major Head	Sub-Head / Sub Sub-Head	Sub Sub-Head	Expenditure			
36		Voted-Revenue		{5348}-Provision for State Share of Non-Lapsable Central Pool of Resources (NLCPR) Project	[928]-State Share	4.17			
37							1.44		
38				4701-Capital Outlay on Medium Irrigation	{1705}-Accelerated Irrigation Benefits Programme (AIBP)	[944]-Champamati Irrigation Project	4.27		
39				2075-Miscellaneous General Services	{5946}-One Time Special Grant	[112]-Development Grant	12.24		
40				2202-General Education	{0}--	--	4.49		
41					{223}-Other Miscellaneous Charges	--	4.36		
42				2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	{201}-Assistance to Bodoland Territorial Council	[619]-Special Package for Restoration of Damage Infrastructure in BTC Riot Affected Areas during 2012-13	1.11		
43					{862}-Special Central Assistance for TSP-Implementation of Family Oriented Income Generating Schemes & Infrastructure Development in ITDP	--	0.94		
44					{4087}-Grants under Article 275 (i) of Constitution for Tribal Development	--	1.06		
45					{5012}-Grants to BTC for Construction of Ashram School at Udalguri	--	2.23		
46					{5946}-One Time Special Grant	--	293.65		
47					2702-Minor Irrigation	{152}-Establishment	--	7.36	
48				PD Public Debt and Servicing of Debt	Charged-Capital	6003-Internal Debt of the State Government	{6663}-Special Securities issued to NSSF of the Centre by State Government (2012-2013)-2037-38	--	40.75
49									{6664}-Special Securities issued to NSSF of the Centre by State Government (2013-2014)-2038-39
50	Charged-Revenue	2049-Interest Payments	{6880}-8.08% Assam State Dev. Loan, 2028 Rs. 50000 L		--	40.40			
51						{6881}-8.20% Assam State Dev. Loan, 2028 Rs. 50000 L	--	41.00	
52						{6882}-8.05% Assam State Dev. Loan, 2028 Rs. 50000 L	--	40.25	
53				{6883}-8.29% Assam State Dev. Loan, 2028 Rs. 50000 L	--	21.25			

Sl No	Grant	Segment	Major Head	Sub-Head / Sub Sub-Head	Sub Sub-Head	Expenditure
54				{6884}-8.36% Assam State Dev. Loan, 2028 Rs. 50000 L	--	41.80
55				{6885}-8.29% Assam State Dev. Loan, 2028 Rs. 51275 L	--	41.98
56				{6886}-7.97% Assam State Dev. Loan, 2028 Rs. 100000 L	--	59.78
57				{6888}-8.54% Assam State Dev. Loan, 2028 Rs. 50000 L (i)	--	42.70
58				{6889}-8.42% Assam State Dev. Loan, 2028 Rs. 50000 L (i)	--	42.10
59				{6890}-8.41% Assam State Dev. Loan, 2028 Rs. 50000 L	--	21.03
60				{6893}-8.75% Assam State Dev. Loan, 2028 Rs. 40000 L	--	17.50
61				{7103}-8.29% Assam State Development Loan, 2029	--	20.73
Total						1628.89

Appendix-3.4: Excess Expenditure of Previous Years Requiring Regularisation

(Reference: Paragraph 3.11)

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant No./Appropriation	Amount of excess	Status of discussion by Public Accounts Committee (PAC)
2005-06	2-Grants 2-Appropriations	Revenue Voted-47 Capital Voted-67 Revenue Charged-6 and 14	2.45	Partly discussed by PAC. Act awaited.
2006-07	4-Grants 2-Appropriations	Revenue Voted-30 Capital Voted-54, 58 and 60 Revenue Charged-8 Capital Charged-12	80.61	
2007-08	9-Grants 2-Appropriations	Revenue Voted-4, 40, 42 and 65 Capital Voted-31, 34, 59, 60 and 70 Revenue Charged-Head of State and 6	113.24	
2008-09	6-Grants 2-Appropriations	Revenue Voted-4, 40 and 72 Capital Voted-60, 76 and 77 Revenue Charged-Head of State and 39	108.40	
2009-10	3-Grants	Revenue Voted- 40 and 47 Capital Voted- 60	10.18	
2010-11	1-Grant 1-Appropriation	Revenue Voted-40 Revenue Charged-15	4.27	
2011-12	5-Grants 2-Appropriations	Revenue Voted-22, 23, 47 and 62 Capital Voted-78 Revenue Charged-12 Capital Charged-63	915.14	
2012-13	4-Grants	Revenue Voted-13, 23 and 47 Capital Voted-78	1195.61	
2013-14	5-Grants	Revenue Voted-23, 40 and 64 Capital Voted-55 and 78	1499.89	
2014-15	5-Grants 1-Appropriation	Revenue Voted-23 30 and 72 Capital Voted-55 and 78 Capital Charged- Public Debt and Servicing of Debt	3801.63	
2015-16	3 Grants	Revenue Voted – 30 Capital Voted – 76 and 77	243.77	
2016-17	5 Grants	Revenue Voted – 30 and 64 Capital Voted – 34, 76 and 77	1348.44	
2017-18	2 Grants	Revenue Voted – 78 Capital Voted - 78	264.47	
Total			9588.10	

Appendix 3.5: Unnecessary Supplementary Budget Provision
(Reference: Paragraph 3.12)

(₹ in crore)

Sl. No.	Grant	Budget (Original)	Total Expenditure	Saving Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement
1	32 Housing Schemes	2.79	5.40	-	3.25	2.61
2	72 Social Security and Welfare	10.02	17.42	-	10.00	7.40
3	19 Vigilance Commission and Others	223.58	381.58	-	263.38	158.00
4	64 Roads and Bridges	4648.87	6212.88	-	3536.70	1564.01
5	78 Bodoland Territorial Council	2786.26	3713.48	-	605.10	927.22
6	76 Karbi Anglong Autonomous Council	1397.42	1585.46	-	253.35	188.04
7	66 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	241.91	273.89	-	206.76	31.98
8	65 Tourism	81.00	84.37	-	22.76	3.37
9	23 Pension	8005.79	8104.08	-	0.00	98.29
10	C2 Head of State	8.38	8.30	0.08	3.52	-
11	04 Elections	197.41	194.75	2.66	12.45	-
12	11 Secretariat and Attached Offices	817.17	786.04	31.13	214.20	-
13	67 Horticulture	57.68	55.41	2.27	55.79	-
14	26 Education (Higher)	2541.82	2379.36	162.46	854.81	-
15	PD Public Debt and Servicing of Debt	8252.71	7662.79	589.92	2500.00	-
16	68 Loans to Government Servants etc.	75.99	70.00	5.99	0.00	-
17	35 Information and Publicity	63.45	57.91	5.54	2.13	-
18	02 Council of Ministers	7.76	6.88	0.88	1.85	-
19	41 Natural Calamities	1084.15	949.54	134.61	198.93	-
20	63 Water Resources	824.92	710.78	114.14	316.00	-
21	20 Other Administrative Services	279.20	240.01	39.19	7.91	-
22	29 Medical and Public Health	5082.17	4365.92	716.25	1874.90	-
23	55 Forestry and Wild Life	505.47	426.12	79.35	95.17	-
24	09 Transport Services	518.61	435.47	83.14	30.84	-
25	71 Education (Elementary, Secondary etc.)	13619.21	11315.79	2303.42	648.17	-
26	47 Trade Adviser	1.49	1.23	0.26	0.00	-
27	77 North Cachar Hills Autonomous Council	676.72	545.66	131.06	83.38	-
28	37 Food Storage and Warehousing	857.23	683.35	173.88	25.89	-
29	62 Power (Electricity)	2702.22	2145.45	556.77	2249.97	-
30	01 State Legislature	128.79	102.02	26.77	11.78	-
31	18 Fire Services	202.90	159.77	43.13	0.45	-
32	14 Police	5106.36	3980.19	1126.17	159.80	-
33	51 Soil and Water Conservation	181.05	139.91	41.14	16.72	-
34	25 Miscellaneous General Services	2550.75	1950.77	599.98	1788.16	-
35	C1 Public Service Commission	14.95	11.42	3.53	0.25	-
36	08 Excise and Prohibition	74.35	56.54	17.81	0.80	-
37	15 Jails	122.83	88.65	34.18	5.53	-
38	54 Fisheries	160.82	115.40	45.42	0.60	-
39	03 Administration of Justice	628.15	444.75	183.40	43.15	-

Sl. No.	Grant	Budget (Original)	Total Expenditure	Saving Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement
40	30 Water Supply and Sanitation	2661.84	1876.93	784.91	655.43	-
41	39 Social Security, Welfare and Nutrition	2098.72	1465.67	633.05	462.96	-
42	10 Other Fiscal Services	3.00	2.07	0.93	0.00	-
43	74 Sports and Youth Services	163.83	112.32	51.51	29.35	-
44	52 Animal Husbandry	456.48	304.83	151.65	51.55	-
45	69 Scientific Services and Research	51.82	33.84	17.98	1.18	-
46	16 Printing and Stationery	47.64	31.06	16.58	0.70	-
47	28 State Archives	2.34	1.53	0.81	0.02	-
48	43 Co-operation	157.00	101.64	55.36	1.71	-
49	13 Treasury and Accounts Administration	146.91	95.00	51.91	0.42	-
50	36 Labour and Employment	385.39	248.17	137.22	1.75	-
51	53 Dairy Development	35.57	22.77	12.80	0.00	-
52	46 Weights and Measures	20.45	12.98	7.47	0.16	-
53	60 Cottage Industries	85.02	53.48	31.54	6.26	-
54	05 Sales Tax and Other Taxes	621.48	386.31	235.17	13.18	-
55	06 Land Revenue	423.51	261.95	161.56	1.33	-
56	22 Administrative Training	26.24	15.92	10.32	1.36	-
57	59 Village and Small Industries, Sericulture and Weaving	385.26	231.20	154.06	5.08	-
58	07 Stamps and Registration	48.71	29.15	19.56	0.40	-
59	17 Administrative and Functional Buildings	343.82	200.36	143.46	27.51	-
60	27 Art and Culture	155.83	86.20	69.63	8.55	-
61	61 Mines and Minerals	22.11	12.09	10.02	0.01	-
62	12 District Administration	664.91	360.06	304.85	1.02	-
63	38 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes etc.	1380.36	743.91	636.45	275.84	-
64	58 Industries	754.59	383.57	371.02	17.21	-
65	45 Census, Surveys and Statistics	83.62	41.52	42.10	3.08	-
66	48 Agriculture	1743.46	857.75	885.71	182.72	-
67	33 Residential Buildings	6.19	2.86	3.33	0.06	-
68	34 Urban Development (Municipal Administration)	938.06	410.96	527.10	176.06	-
69	56 Rural Development (Panchayat)	2123.44	837.89	1285.55	46.07	-
70	21 Guest Houses, Government Hostels	61.26	23.63	37.63	0.00	-
71	42 Other Social Services	327.53	118.88	208.65	13.32	-
72	40 Social Security and Welfare (Freedom Fighter)	83.61	30.06	53.55	1.15	-
73	49 Irrigation	1700.90	537.29	1163.61	9.87	-
74	57 Rural Development	3685.44	1106.36	2579.08	15.51	-
75	44 North Eastern Council Schemes	1194.28	318.79	875.49	78.69	-
76	75 Information and Technology	60.07	15.95	44.12	13.92	-
77	70 Hill Areas	7.82	1.94	5.88	2.92	-
78	50 Other Special Areas Programmes	161.39	38.38	123.01	0.00	-

Sl. No.	Grant	Budget (Original)	Total Expenditure	Saving Against Original Budget	Budget (Supplementary)	Actual Supplementary Requirement
79	73 Urban Development (Guwahati Department)	1515.19	322.98	1192.21	9.64	-
80	31 Urban Development (Town and Country Planning)	692.47	124.31	568.16	0.00	-
81	24 Aid Materials	0.01	0.00	0.01	0.00	-
Total		90269.92	72331.30	20,919.54	18220.44	2980.92

Appendix 3.6: Unnecessary Re-appropriation of Funds at Sub-Head Level

(Reference: Paragraph 3.13)

(₹ in lakh)

Sl. No.	Grant No.	Major Head	Sub MH	Minor Head	Sub		Nomenclature	Re-appropriation	Final Savings
					Sub-head	Sub-head			
1	1	2011	02	103	-	-	Legislative Secretariat	6.00	374.73
2	Appn	2012	03	103	0301	-	Military Secretariat and his Establishment	1.37	59.22
3	4	2015	-	102	0144	-	District Establishment	0.15	104.86
4	4	2015	-	106	-	-	Charge for conduct of Elections to State/ Union Territory Legislative	0.50	58.75
5	4	2015	-	106	-	-	Charge for conduct of Elections to State/ Union Territory Legislative	17.48	47.62
6	6	2029	-	102	0319	446	Reproduction Section	10.48	484.92
7	12	2053	-	093	0239	-	Sub-Divisional Establishment	6.63	251.83
8	12	2053	-	101	-	-	Commissioners	1.50	280.39
9	12	4216	01	700	-	-	Other Housing	300.00	542.18
10	14	2055	-	001	0433	-	Police Range	22.68	459.07
11	14	2055	-	003	0435	-	Police Training College	9.98	691.23
12	14	2055	-	003	0436	-	Armed Police Training Centre	11.60	641.18
13	14	2055	-	003	0437	-	Recruits in Training School of Assam	3.50	223.12
14	14	2055	-	003	0439	-	Battalion Training Centre	3.50	501.63
15	14	2055	-	101	0443	-	Special Branch	72.00	11266.21
16	14	2055	-	101	0445	-	Special Branch (BIEO)	6.00	584.70
17	14	2055	-	104	0446	-	Armed police Battalions	78.87	16327.15
18	14	2055	-	109	0145	-	District Police Proper	2471.65	30113.77
19	14	2055	-	109	0454	-	River Police	10.60	1228.93
20	14	2055	-	109	0457	491	Reimbursable from Government of India	13.00	4035.16
21	14	2055	-	109	1015	491	Reimbursable from Government of India	12.34	3565.70
22	14	2055	-	109	1015	901	Checking of Bangladeshi Infiltration	79.35	3909.64
23	14	2055	-	111	0475	-	Supervising Staff	21.20	476.86
24	14	2055	-	114	0480	-	Wireless and Computer	34.46	1731.32
25	14	2055	-	800	0482	924	Raising of New Battalion	43.43	3471.74
26	14	2055	-	800	0482	935	Battalion for ONGC (Reimbursable from ONGC)	5.00	813.98
27	14	2055	-	800	0483	-	New Indian Reserve Battalion	40.00	9737.03
28	17	2059	01	052	0196	-	New Supplies	15.00	60.41
29	18	2070	-	108	0526	504	Fire & E. S. Station	130.79	181.90

Sl. No.	Grant No.	Major Head	Sub MH	Minor Head	Sub-head	Sub Sub-head	Nomenclature	Re-appropriation	Final Savings
30	18	2070	-	108	0527	-	Direction & Administration	123.32	203.80
31	26	2202	03	103	4556	611	Infrastructure Development of Government and Provincialised College	1028.34	1912.37
32	26	2202	03	800	0800	428	Poor and Meritorious Students	130.00	200.00
33	29	2210	01	001	0172	-	Headquarters Establishment	5.35	1104.79
34	29	2210	03	103	0726	-	Primary Health Units	9200.00	21676.22
35	30	4215	01	102	0778	-	Rural Water Supply	1700.00	3184.53
36	35	2220	60	102	0803	-	General Information Centres	1.15	12.21
37	38	2225	03	001	0881	626	Establishment of Director of Tea Garden & Other Staff	100.00	161.34
38	38	2225	03	102	4826	-	Distribution of Power Tiller under FOIGS	37.50	187.50
39	38	2225	03	800	2372	-	Distribution of Bi-Cycle for Ladies in the age group 14 to 28	195.00	495.00
40	38	2225	03	800	2374	-	Construction of Sports Academy	75.00	475.00
41	48	2401	-	001	0240	-	Subordinate Establishment	1.53	2172.50
43	48	2401	-	105	1043	-	Soil Testing Laboratories	1.54	24.94
44	48	2401	-	108	1061	-	Sugarcane Development	2.64	50.49
45	49	4702	-	101	1522	116	Improvement of LIS from River Buridihing Tripling Fakhial Mouza in Joypur Development Block (ph-I)	200.00	200.01
46	49	4702	-	101	1522	118	Remodelling of LIS Singahuti Beel under Kheremia and Sassoni Mouza	200.00	200.01
47	54	2405	-	001	0143	-	District Administration	9.74	242.78
48	54	2405	-	101	0106	-	Applied Nutrition Programme	29.41	32.04
49	54	2415	05	004	1304	-	Survey of Fisheries & Collection of Statistics	12.72	20.71
50	64	3054	03	337	1857	927	Centre Share	10000.00	15858.83
51	64	3054	80	001	0138	-	Direction	70.00	1659.74
52	64	3054	80	192	2216	701	District Panchayats	140.00	140.00
53	64	5054	03	337	0337	316	Chief Minister's Special Package for Special Focus on Construction of Border Area Roads & Bridges	500.00	1556.14
54	64	5054	03	337	0337	324	Construction of Roads in Tea Garden Labour Lines	1000.00	2799.39
55	64	5054	03	337	0337	326	Conversion of Conventional PMGSY Roads to ICBP Roads	10000.00	25000.00
56	71	2202	01	104	0249	-	Sub-Divisional Office	7.59	735.45
57	71	2202	02	001	0172	-	Headquarters Establishment	20.47	255.56
58	25	2052	-	090	1415	-	Commission	150.00	229.34
59	74	2204	-	001	0172	-	Headquarters Establishment	4.33	159.35
60	74	2204	-	800	0800	548	Other Institutes and Association	58.00	221.70
61	20	2070	-	106	0520	-	Civil Defence Directorate	7.91	67.76

Sl. No.	Grant No.	Major Head	Sub MH	Minor Head	Sub-head	Sub Sub-head	Nomenclature	Re-appropriation	Final Savings
62	20	2070	-	106	0521	-	Air raid Precautions	8.19	75.58
63	20	2070	-	106	2923	-	New Air raid precautions	4.37	66.37
64	20	2070	-	107	0522	-	Home Guard Establishment	49.46	308.58
65	20	2070	-	107	0525	-	Assam Special Reserve Force	201.85	1035.25
Total								38704.47	174950.51

**Appendix 4.1: Department-wise List of Outstanding Utilisation Certificates for the
Grants provided up to the Year 2017-18
(Reference: Paragraph 4.3)**

(₹ in crore)

Sl. No	Name of the Department	No. of UCs	Amount
1	Administrative Reforms (Training)	3	29.29
2	Agriculture	86	787.66
3	Animal Husbandry	8	6.12
4	Border Area	7	12.68
5	Co-operation	57	38.71
6	Cultural Affairs	295	146.10
7	Dairy Development	24	24.16
8	Education (General)	4221	2125.77
9	Election	2	0.22
10	Finance (EA)	160	201.30
11	Finance (Taxation)	409	707.67
12	Finance	10	99.06
13	Fisheries	26	24.53
14	Food & Civil Supplies	12	20.72
15	Forest	4	3.48
16	General Administration	231	126.56
17	Guwahati Development	49	811.56
18	Handloom & Textile	9	13.61
19	Health	132	1886.36
20	Hills Areas	90	29.25
21	Home	14	47.80
22	Horticulture	5	14.73
23	Industry and Commerce	57	110.96
24	Information and Technology	18	51.07
25	Irrigation	1	3.60
26	Judicial	8	1.61
27	Labour & Employment	21	89.79
28	Mines, Minerals & Power	24	1661.35
29	Minority Development	91	425.50
30	Panchayat & Rural Development	84	910.31
31	Planning & Development	235	297.56
32	Political Department	27	10.55
33	Public Health Engineering	6	141.17
34	Public Works	6	6.92
35	Revenue & Disaster Management	151	24.68
36	Revenue	455	285.53
37	Rural Development	21	998.90
38	Science Technology Environment	22	9.57
39	Secretariat Administration	132	2849.36
40	Sericulture	162	82.95
41	Skill, Employment & Entrepreneurship	1	2.00
42	Social Welfare	873	1415.56
43	Sports & Youth Welfare	57	37.23
44	Tourism	82	95.58
45	Transport	14	36.49
46	Urban Development (Municipal Administration)	95	189.36
47	Urban Development (Town and Country Planning)	162	318.25
48	Urban Development	4	1.26
49	Welfare of Plain Tribes and Backward Classes	792	2457.61
Total		9455	19672.06

Appendix 4.2: Outstanding DCC Bills Against the Drawal of AC Bills up to 2018-19

(Reference: Paragraph 4.4)

Sl. No.	Name of Department	No. of AC bills	Amount (in ₹)
1	Assembly Secretariat	1	2,16,508
2	Administrative Reforms	1	36,13,987
3	Agriculture	1	1,01,750
4	Border Area Development	23	22,67,45,358
5	Chief Minister Secretariat	2	1,19,560
6	Co-operation	1	15,000
7	Cultural Affairs	18	2,12,97,854
8	Education	35	85,28,69,102
9	Election	184	99,69,40,147
10	Excise	1	20,000
11	Finance (Taxation)	11	93,31,951
12	Finance	24	28,87,44,217
13	Food and Civil Supplies	2	26,02,66,000
14	General Administration	76	18,29,48,158
15	Governor Secretariat	1	20,75,717
16	Handloom & Textile	2	33,18,478
17	Health	19	1,05,96,68,316
18	Hill Area Development	9	1,78,76,825
19	Home	92	24,90,87,894
20	Industry and Commerce	3	69,85,455
21	Information and Public Relation	4	2,30,200
22	Judicial	55	64,86,766
23	Labour & Employment	3	59,342
24	Minority Development	9	12,30,31,400
25	Panchayat and Rural Development	135	1,45,17,12,970
26	Pension and Public Grievances	4	6,63,235
27	Personnel	10	81,08,106
28	Planning and Development	35	21,71,54,323
29	Political	17	11,88,837
30	Public Health Engineering	2	4,001
31	Public Works	16	25,70,23,058
32	Revenue & Disaster Management	11	90,47,000
33	Revenue	301	32,32,58,676
34	Sainik Welfare	1	3,00,000
35	Secretariat Administration	139	56,03,07,189
36	Sericulture	4	1,52,388
37	Social Welfare	18	37,53,19,857
38	Sports & Youth Welfare	2	29,41,166
39	Tourism	4	5,41,00,000
40	Transport	9	1,46,96,00,262
41	Water Resource	12	12,69,666
42	Welfare of Plain Tribes and Backward Classes	26	61,39,99,878
Total		1323	965,82,00,597

Appendix 4.3: Statement Showing Details of Pendency in Finalisation of Accounts by various Bodies and Authorities

(Reference: Paragraph 4.14)

Sl. No	Name of the Department	Name of the Body/Authority	Year (s) for which accounts had not been received	Total No. of pending annual accounts
1	Agriculture	Assam State Agricultural Marketing Board, Guwahati	2016-17 to 2018-19	3
2		Assam State Seed Certification Agency, Guwahati	2016-17 to 2018-19	3
3		Assam Agricultural University, Jorhat	2016-17 to 2018-19	3
4		Assam Rural Infrastructure and Agricultural Service Society, Guwahati	2016-17 to 2018-19	3
5	Cultural Affairs	Srimanta Sankardev Kalakshetra, Guwahati	2017-18 and 2018-19	2
6	Education (Higher)	Guwahati University	2018-19	1
7		Dibrugarh University	2017-18 and 2018-19	2
8		Assam Science & Technology University, Guwahati	2017-18 and 2018-19	2
9		SMD, Rashtriya Uchhatar Siksha Abhiyan, Guwahati	2007-08 to 2018-19	12
10		Cotton College State University, Guwahati	2017-18 to 2018-19	2
11		Bodoland University, Kokrajhar	2017-18 to 2018-19	2
12		Kumar Bhaskar Varma Sanskrit & Ancient Studies University, Nalbari	2018-19	1
13		Mahapurush Srimanta Sankardeva Viswavidyalaya	2017-18 to 2018-19	2
14		Krishna Kanta Handique State Open University	2018-19	1
15		Education (Secondary)	Rashtriya Madhyamik Siksha Abhiyan	2017-18 to 2018-19
16	Education (Higher)	Anandaram Borooah Institute of Language, Art & Culture, Guwahati	2017-18 to 2018-19	2
17	Education (Elementary)	Sarba Siksha Abhiyan	2018-19	1
18	Education (Technical)	Assam Institute of Management, Guwahati	2017-18 to 2018-19	2
19	Forest	Assam State Biodiversity Board	2018-19	1
20		CAMPA(Compensatory Afforestation Fund Management and Planning Authority)	2018-19	1
21	Handloom Textile & Sericulture	Assam Apex Weavers & Artisan Co-operation Federation, Guwahati (ARTFED)	2016-17 & 2018-19	3
22		Assam Khadi & Village Industry Board, Guwahati	2006-07 to 2018-19	13
23	Home	Assam Human Rights Commission	2017-18 & 2018-19	2
24	Hill Area	N.C. Hills Autonomous Council, Dima Hasao, Haflong	2017-18 & 2018-19	2
25		Karbi Anglong Autonomous Council, Diphu	2016-17 to 2018-19	3
26	Health & Family Welfare	National Health Mission	2017-18 to 2018-19	2
27		Assam Arogya Nidhi, NHM	2017-18 to 2018-19	2
28		AIDS Control Society, Assam	2017-18 to 2018-19	2
29		Dr. B. Barooah Cancer Institute	2017-18 to 2018-19	2
30		MS, Hospital Management Society, GMCH, Guwahati	2017-18 to 2018-19	2
31		MS, Hospital Management Society, AMCH, Dibrugarh	2018-19	1
32		MS, Hospital Management Society, JMCH, Jorhat	2017-18 to 2018-19	2
33		MS, Hospital Management Society, BMCH, Barpeta	2018-19	1

Sl. No	Name of the Department	Name of the Body/Authority	Year (s) for which accounts had not been received	Total No. of pending annual accounts
34		MS, Hospital Management Society, CH, Barpeta	2018-19	1
35		MS, Hospital Management Society, Goalpara	2018-19	1
36		MS, Hospital Management Society, Bongaigaon	2018-19	1
37		MS, Hospital Management Society, Regional Dental college, Guwahati	2017-18 to 2018-19	2
38		MS, Hospital Management Society, Dhemaji	2018-19	1
39		MS, Hospital Management Society, SMCH, Silchar	2018-19	1
40		MS, Hospital Management Society, CH, Golaghat	2018-19	1
41		MS, Hospital Management Society, CH, Diphu	2018-19	1
42		MS, Hospital Management Society, CH, Morigaon	2007-08 to 2018-19	12
43		MS, Hospital Management Society, Kokrajhar	2018-19	1
44		MS, Hospital Management Society, CH, Nalbari	2007-08 to 2018-19	12
45		MS, Hospital Management Society, CH, Darrang, Mangaldoi	2007-08 to 2018-19	12
46		MS, Hospital Management Society, CH, Karimganj	2007-08 to 2018-19	12
47		MS, Hospital Management Society, CH, Hailakandi	2007-08 to 2018-19	12
48		MS, Hospital Management Society, CH, Nagaon	2018-19	1
49		MS, Hospital Management Society, Udalguri	2018-19	1
50		MS, Hospital Management Society, Chirang	2018-19	1
51		MS, Hospital Management Society, CH, Sivasagar	2007-08 to 2018-19	12
52		MS, Hospital Management Society, CH, Tinsukia	2007-08 to 2018-19	12
53		MS, Hospital Management Society, Dhubri	2017-18 to 2018-19	2
54		MS, Hospital Management Society, TMCH, Tezpur	2017-18 to 2018-19	2
55		MS, Hospital Management Society, CH, Tezpur, Sonitpur	2007-08 to 2018-19	12
56		MS, Hospital Management Society, CH, North Lakhimpur	2007-08 to 2018-19	12
57		Srimanta Sankardeva University of Health Science	2007-08 to 2018-19	12
58	Labour & Employment	Assam Building & Other Construction Workers Welfare Board	2016-17 to 2018-19	3
59		Employment Generation Mission, Guwahati	2017-18 to 2018-19	2
60	Legislative	Assam State Legal Services Authority	2017-18 to 2018-19	2
61	Minorities Welfare	Assam Minorities Development Board	2017-18 to 2018-19	2
62	Power	Assam Energy Development Agency	2015-16 to 2018-19	4
63	P & RD	State Institute of Panchayat & Rural Development	2018-19	1
64		DRDA, Diphu	2018-19	1
65		DRDA, Chirang	2018-19	1
66		DRDA, Kokrajhar	2018-19	1
67		DRDA, Udalguri	2018-19	1
68		DRDA, Haflong	2018-19	1
69		DRDA, Baksa	2018-19	1
70		Assam State Rural Livelihood Mission Society	2017-18 to 2018-19	2
71	P & RD (DoNER)	North East Rural Livelihood Project, Guwahati	2018-19	1
72	PWD (Road)	Assam State Road Board	2015-16 to 2018-19	4
73	PHED	National Rural Drinking Water Supply Project, Guwahati	2014-15 to 2018-19	5
74		Swacha Bharat Abhiyan (Rural)	2018-19	1
75	Planning & Development	Omeo Kumar Das Institute of Social Change and Development	2017-18 & 2018-19	2

Sl. No	Name of the Department	Name of the Body/Authority	Year (s) for which accounts had not been received	Total No. of pending annual accounts
76	Revenue & Disaster Management	Assam State Disaster Management Authority	2018-19	1
77	Science & Technology	Assam Science Technology & Environmental Council, Guwahati	2016-17 to 2018-19	3
78	Sports & Youth Welfare	DG, Sports Authority of Assam, Guwahati	2010-11 to 2018-19	9
79	Social Welfare	Assam State Social Welfare Board	2018-19	1
80		State Child Protection Society, Guwahati	2017-18 to 2018-19	2
81		Assam State Commission for Child Rights	2018-19	1
82	GDD	Guwahati Metropolitan Development Authority	2014-15 to 2018-19	5
83	Urban Development	Swatcha Bharat Abhiyan (Urban)	2014-15 to 2018-19	5
84		Assam State Housing Board, Guwahati	2018-19	1
85	Welfare of Plains Tribes & Backward Classes	Assam Tribal Development Authority	2018-19	1
86		Bodoland Territorial Council	2016-17 to 2018-19	3
87		Mising Autonomous Council	1995-96 to 2018-19	24
88		Rabha Hasong Autonomous Council	1995-96 to 2018-19	24
89		Tiwa Autonomous Council	1995-96 to 2018-19	24
90		Sonowal Kachari Autonomous Council	2005-06 to 2018-19	14
91		Thengal Kachari Autonomous Council	2005-06 to 2018-19	14
92		Deori Autonomous Council	2014-15 to 2018-19	5
Total				394

Appendix 4.4: Statement Showing the Details of Pendency in Finalisation of Accounts by the State Public Sector Undertakings

(Reference: Paragraph 4.14)

Sl. No	Name of the Department	Name of the PSUs	Year (s) for which Accounts had not been received	Total No. of pending annual accounts
1	Agriculture	Assam Seeds Corporation Ltd.	2014-15 to 2018-19	5
2		Assam Agro-Industries Development Corporation Ltd.	2010-11 to 2018-19	9
3	Animal Husbandry	Assam Live Stock and Poultry Corporation Ltd.	2017-18 to 2018-19	2
4	Co-operation	Assam State Warehousing Corporation	2017-18 to 2018-19	2
5	Cultural Affairs	Assam State Film (Finance and Development) Corporation Ltd.	2014-15 to 2018-19	5
6	Education	Assam State Textbook Production and Publication Corporation Ltd.	1996-97 to 2018-19	23
7	Fisheries	Assam Fisheries Development Corporation Ltd.	2015-16 to 2018-19	4
8	Handloom Textile & Sericulture	Assam Government Marketing Corporation Ltd.	2010-11 to 2018-19	9
9	Home	Assam Police Housing Corporation Ltd.	2014-15 to 2018-19	5
10	Hill Area	Assam Hills Small Industries Development Corp. Ltd.	1999-2000 to 2018-19	20
11	Industries & Commerce	Assam Small Industries Development Corporation Ltd.	2015-16 to 2018-19	4
12		Assam Tea Corporation Ltd.	2013-14 to 2018-19	6
13		Assam State Fertilizers and Chemicals Ltd.	2010-11 to 2018-19	9
14		Assam Industrial Development Corporation Ltd	2018-19	1
15		Assam Trade Promotion Organization	2018-19	1
16		Ashok Paper Mill (Assam) Ltd.	2016-17 to 2018-19	3
17		Assam Spun Silk Mills Ltd.	2014-15 to 2018-19	5
18		Assam Tanneries Ltd.	1982-83 to 2018-19	37
19		Cachar Sugar Mills Ltd.	2014-15 to 2018-19	5
20		Assam Polytex Ltd.	1988-89 to 2018-19	31
21		Assam Conductors and Tubes Ltd.	2015-16 to 2018-19	4
22		Industrial Papers (Assam) Ltd.	2001-02 to 2018-19	18
23		Assam Power Loom Development Corporation Ltd.	1994-95 to 2018-19	25
24		Pragjyotish Fertilizers and Chemicals Ltd.	2013-14 to 2018-19	6
25		Assam Syntax Ltd.	2018-19	1
26		Fertichem Ltd.	2018-19	1
27		Assam State Weaving and Manufacturing Company Ltd.	2018-19	1
28	Information Technology	Assam Electronics Development Corporation Ltd.	2013-14 to 2018-19	6
29		Amtron Informatics (India) Ltd.	2016-17 to 2018-19	3
30	Irrigation	Assam State Minor Irrigation Development Corporation Ltd.	2012-13 to 2018-19	7
31	Mines & Minerals	Assam Mineral Development Corporation Ltd.	2017-18 to 2018-19	2
32		Assam and Meghalaya Mineral Development Corporation Ltd.	1984-85 to 2018-19	35
33	Power	Assam Electricity Regulatory Commission	2018-19	1
34	Soil Conservation	Assam Plantation Crop Development Corporation Ltd.	1991-92 to 2011-12 & 2014-15 to 2018-19	26
35	Transport	Assam State Transport Corporation	2017-18 to 2018-19	2
36	Tourism	Assam Tourism Development Corporation Ltd.	2017-18 to 2018-19	2

Sl. No	Name of the Department	Name of the PSUs	Year (s) for which Accounts had not been received	Total No. of pending annual accounts
37	Welfare of Plains Tribes & Backward Classes	Assam State Development Corporation for SC Ltd.	2010-11 to 2018-19	9
38		Assam State Development Corporation for OBC Ltd.	2016-17 to 2018-19	3
39	Food, Supplies and Consumers Affairs	Civil and Assam Food and Civil Supplies Corporation limited Guwahati	2016-17 to 2018-19	3
40	Minorities Welfare	Assam Minorities Development Corporation	1998-99 to 2018-19	21
Total				362