

## Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March 2013

The Report has been laid on the table of the State Legislature Assembly on 04-08-2014



**Government of Assam** 

TABLE OF CONTENTS					
	Paragraph	Page(s)			
Preface	-	v			
Executive Summary	-	vii-xii			
CHAPTER-I					
FINANCES OF THE STATE GOVERNM	FINANCES OF THE STATE GOVERNMENT				
Profile of Assam		1			
Introduction	1.1	2			
Summary of Current Year's Fiscal Transactions	1.1.1	2			
Resources of the State	1.2	9			
Revenue Receipts	1.3	12			
Capital Receipts	1.4	19			
Public Account Receipts	1.5	20			
Application of Resources	1.6	20			
Quality of Expenditure	1.7	33			
Financial Analysis of Government Expenditure and Investments	1.8	36			
Assets and Liabilities	1.9	41			
Debt Sustainability	1.10	43			
Market Borrowings	1.11	45			
Fiscal Imbalances	1.12	47			
Institutional Measures	1.13	50			
Conclusion and Recommendations	1.14	51			
CHAPTER-II					
BUDGETARY CONTROL AND FINANCIAL MA	ANAGEME	NT			
Introduction	2.1	55			
Audit of Appropriation Accounts for the current year	2.2	55			
Reconciliation of Departmental figures	2.3	60			
Personal Deposit Accounts	2.4	61			
Outcome of review of selected Grant	2.5	62			
Conclusion and Recommendations	2.6	64			
CHAPTER-III					
FINANCIAL REPORTING					
Delay in furnishing Utilisation Certificates	3.1	67			
Submission of Accounts/Audit Reports to Autonomous Bodies/Councils	3.2	68			
Submission of Accounts by Government Bodies/Authorities	3.3	69			
Funds disbursed to Autonomous Councils (other than sixth schedule areas), Development Councils and Development Authorities	3.4	70			
Misappropriation, loss, defalcation etc.	3.5	70			
Conclusion and Recommendations	3.6	71			

APPENDICES					
Appendix Number	Title	Paragraph	Page(s)		
1	2	3	4		
Appendix-1.1 (Part A)	Structure and Form of Government Accounts		73		
Appendix-1.1 (Part B)	Layout of Finance Accounts		74		
Appendix-1.1 (Part C)	Methodology adopted for the Assessment of Fiscal Position		75		
Appendix-1.1 (Part D)	State Profile		77		
Appendix-1.2	Abstract of Receipts and Disbursements for the year 2012-13	1.1.1	78		
Appendix-1.3	Funds Transferred directly to State Implementing Agencies	1.2.2	81		
Appendix-1.4	Time Series Data on State Government Finances	1.3, 1.3.1, 1.6.2 & 1.9.2	84		
Appendix-1.5	Statement showing impact of Government Policies in the State	1.7.3 (A)	87		
Appendix-1.6	Sector and stage-wise status of Public Private Partnership (PPP) Projects	1.13	88		
Appendix-1.7	Summarised Financial Position of the Government of Assam as on 31 March 2013	1.9.1	89		
Appendix-2.1	Statement of various grants/ appropriations where savings was more than ₹ 10 crore each and more than 20 <i>per cent</i> of the total provision	2.2.2	90		
Appendix-2.2	Statement showing list of grants with savings of ₹ 50 crore and above	2.2.2	92		
Appendix-2.3	Statement of various grants/ appropriations where excess expenditure was more than ₹ one crore in each case and also more than 20 <i>per cent</i> of the total provision	2.2.3	93		
Appendix-2.4	Statement showing expenditure without provision	2.2.4	94		
Appendix-2.5	Statement showing the amount debited head-wise and credited to '8443'	2.2.5	96		
Appendix-2.6	Excess over provision of previous years requiring regularisation	2.2.6	97		

1	2	3	4
Appendix-2.7	Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary	2.2.8	98
Appendix-2.8	Excess re-appropriation of funds	2.2.9	100
Appendix-2.9	Unnecessary re-appropriation of funds	2.2.9	101
Appendix-2.10	Cases of substantial surrenders (amount exceeding ₹ 25 lakh) made during the year	2.2.10	104
Appendix-2.11	Statement of various grants/ appropriations in which savings occurred but no part of which had been surrendered	2.2.11	105
Appendix-2.12	Details of saving of ₹ one crore and above not surrendered	2.2.11	108
Appendix-2.13	Rush of Expenditure	2.2.12	109
Appendix-2.14	Pending DCC bills for the years up to 2012-13	2.3.1	110
Appendix-3.1	Utilisation certificates outstanding as on 31 March 2013	3.1	111
Appendix-3.2	Statement showing performance of the Autonomous Bodies/Councils	3.2	118
Appendix-3.3	Statement showing names of bodies and authorities, the accounts of which had not been received	3.3	120
Appendix-3.4	Department wise/duration wise break-up of the cases of misappropriation, defalcation etc.	3.5	122
Appendix-3.5	Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	3.5	124
	Glossary of Abbreviations		125