

**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended 31 March 2015**



Government of Assam

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COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON
STATE FINANCES**

FOR THE YEAR ENDED 31 MARCH 2015

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 2015. Information has been obtained from the Government of Assam wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments, Report containing the observations on audit of Statutory Corporations, Boards and Government Companies and Report on Revenue sector are presented separately.

Executive Summary

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 2014-15. 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 2014-15.

Based on the audited accounts of the Government of Assam for the year ending March 2015, 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 2015. It provides an insight into trends in growth of revenue receipt, committed expenditure, borrowing pattern besides a brief account of Public Private Partnership (PPP) Projects conceived in the State.

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 are viewed in terms of key fiscal parameters – revenue deficit, fiscal deficit and primary deficit. The State had been maintaining revenue surplus during the last four years of five year period – 2010-15, however, it turned into deficit during the current year i.e., 2014-15. The fiscal deficit of the State at 2.95 *per cent* was lower than 3 *per cent* of GSDP, the limit prescribed under the Assam Fiscal Responsibility and Budget Management (AFRBM) Act 2011. However, primary deficit of the last year further decreased and stood at ₹ 3,096 crore during 2014-15.

Revenue Receipts

Revenue receipts grew by ₹ 5,969 crore (19 *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 455 crore (eight *per cent*), State's share of Union Taxes and Duties by ₹ 709 crore (12 *per cent*) and Grants-in-aid from Government of India (GOI) by ₹ 5,097 crore (85 *per cent*). The increase was however, offset by decrease in non-tax revenue by ₹ 292 crore (five *per cent*). **The revenue receipts at ₹ 38,181 crore was more by ₹ 891 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 37,290 crore).**

(Para-1.1.1)

Revenue Expenditure

The overall revenue expenditure of the State increased by 70.26 *per cent* from ₹ 22,952 crore in 2010-11 to ₹ 39,078 crore in 2014-15 at an annual average rate of 14.05 *per cent*. The NPRE constituted a dominant share of nearly 76 *per cent* in the revenue expenditure and increased by ₹ 4,725 crore (18.93 *per cent*) over the previous year. The PRE increased by ₹ 2,363 crore (33.62 *per cent*) from ₹ 7,028 crore in 2013-14 to ₹ 9,391 crore in 2014-15.

(Para-1.6.3)

During 2014-15, the development expenditure (₹ 29,572 crore) increased by ₹ 5,001 crore (20.35 *per cent*) over the previous year. The relative share of the revenue developmental expenditure was 58 *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 of revenue expenditure. Salaries and wages alone accounted for nearly 47 *per cent* of revenue receipts of the State during 2014-15. It increased by 13 *per cent* from ₹ 15,814 crore in 2013-14 to ₹ 17,829 crore in 2014-15. Although expenditure on salaries (₹ 17,582 crore) during 2014-15 was less by ₹ 3,153 crore (15 *per cent*) than assessed (₹ 20,735 crore) by the State Government in its budget, it was more by ₹ 1,525 crore (nine *per cent*) than the projection of ₹ 16,057 crore made in MTFP and by ₹ 10,067 crore (134 *per cent*) than the assessment made by the FC-XIII (₹ 7,515 crore).

(Paras-1.6.4 and 1.7.1)

Investment and Returns

As on 31 March 2015 there were 62 projects which were due to be completed by March 2015 remained incomplete and in which ₹ 408.80 crore was blocked. Of these, 48 projects involving ₹ 279.09 crore remained incomplete for less than three years, 10 projects involving an amount of ₹ 104.45 crore remained

¹ 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.

incomplete for periods ranging from three to five years and four projects involving ₹ 25.26 crore remained incomplete for more than five years. 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 0.69 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.40 to 6.78 *per cent* during the corresponding period.

(Para-1.8.2)

Cash balances of the State Government at the end of the current year decreased from ₹ 4,528 crore in 2013-14 to ₹ 3,467 crore in 2014-15. The State Government from the investments made in GOI Treasury Bills, had earned an interest of ₹ 299 crore during 2014-15. Further, the Government invested ₹ 3,108 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2015. The interest receipts against investment on cash balance was 14.90 *per cent* during 2014-15 while Government paid interest at the rate of 6.40 *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 5.94 *per cent* during the period 2010-15. During the current year, the fiscal liabilities of the State Government increased by ₹ 4,136 crore from ₹ 34,376 crore in 2013-14 to ₹ 38,512 crore in 2014-15. The ratio of fiscal liabilities to GSDP had improved and decreased from 21.56 *per cent* in 2013-14 to 20.95 *per cent* in 2014-15 which was well within the norms (28.5 *per cent*), prescribed by the FC-XIII. The fiscal liabilities stood at nearly 1.01 times of the revenue receipts and 3.25 times of the State's own resources at the end of 2014-15.

(Para-1.9.2)

Budgetary Control and Financial Management

During 2014-15, expenditure of ₹ 46,835.67 crore was incurred against the total grants and appropriations of ₹ 65,350.89 crore resulting in a savings of ₹ 18,515.22 crore. The overall savings of ₹ 18,515.22 crore was the net result of total saving of ₹ 22,316.86 crore offset by excess of ₹ 3,801.64 crore.

The excess expenditure amounting to ₹ 3,801.63 crore incurred over authorization in five grants and one appropriation during 2014-15 requires regularisation under Article 205 of the Constitution of India. At the close of the year 2014-15, there were 47 grants/ appropriations in which savings (₹ five crore and above in each grant) of ₹ 13,640.28 crore (74 *per cent* of the total savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.2.1, 2.2.6 and 2.2.10)

Out of the total provision amounting to ₹ 5,057.05 crore in 14 cases, ₹ 1,836.73 crore (36.32 *per cent*) was surrendered (amount exceeding ₹10 crore) at the fag end on 30th and 31st March 2015.

(Para-2.2.9)

Injudicious re-appropriation proved excessive or unnecessary and resulted in saving of ₹ 10 lakh and above in 21 sub-heads/sub sub-heads. Rush of expenditure was noticed in 23 cases where 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 2015 alone.

(Paras-2.2.8 and 2.2.11)

Funds amounting to ₹ 9.98 crore meant for developmental works were retained in Personal Deposit Accounts after the close of the financial year, against the spirit of financial regulations.

(Para-2.4)

The total amount of DCC bills received was only ₹ 1,974.96 crore against the amount of AC bills of ₹ 3,202.29 crore leading to an outstanding balance on account of non-submission of DCC bills of ₹ 1,227.33 crore as on 31 March 2015.

(Para-2.3.1)

Out of 59 Controlling Officers (COs), only four carried out full reconciliation of departmental receipts figures and 34 carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the 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 2014-15 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 more than 25 years.

(Paras-3.1, 3.2, 3.3 and 3.6)

Chapter - I

Finances of the State Government

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 40.9 per cent was higher than the all-India average of 30 per cent. State's Gross Domestic Product (GSDP) at current prices increased from ₹ 1,59,460 crore in 2013-14 to ₹ 1,83,798 crore in 2014-15 recording a growth of 15.26 per cent. The State's literacy rate increased from 63 per cent (as per 2001 census) to 72 per cent (as per 2011 census). State's per capita income at current prices also increased from ₹ 44,263 in 2013-14 to ₹ 49,480 in 2014-15. General and financial data relating to the State are given in **Appendix 1.1 (Part-D), Appendix 1.3 and Appendix 1.4.**

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

Year	2010-11	2011-12	2012-13	2013-14	2014-15
India's GDP	71,67,053	83,14,861	92,72,110	1,03,44,507	1,15,09,810 [#]
Growth rate of GDP over previous year (In per cent)	18.06	16.02	11.51	11.57	11.26
State's GSDP	1,12,688	1,25,903	1,38,401	1,59,460	1,83,798
Growth rate of GSDP over previous year (In per cent)	17.41	11.73	9.93	15.22	15.26

Source of data: Central Statistics Office (CSO) and Accountants General (A&E)/Department of Economics and Statistics of the respective States

[#]Exclude three States/Union Territories namely, Goa, A & N Islands and Chandigarh.

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 2015.

It provides a broad perspective of the finances of the Government of Assam for the year 2014-15 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 (2014-15) *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				
2013-14	--	2014-15	2013-14	--	2014-15		
1	2	3	4	5	Non-Plan	Plan	Total
Section-A: Revenue							
32,212.79	Revenue receipts	38,181.49	31,989.88	Revenue expenditure	29687.35	9390.82	39,078.17
8,994.92	Tax revenue	9,449.81	10,928.50	General services	12,561.48	360.12	12,921.60
2,705.03	Non-tax revenue	2,412.89	14,850.09	Social Services	11,994.99	6,092.75	18,087.74
11,574.52	Share of Union Taxes/Duties	12,283.71	5,835.53	Economic Services	4,137.38	2,937.95	7,075.33
8,938.32	Grants from Government of India	14,035.08	375.76	Grants-in-aid/Contributions	993.50	-	993.50
Section-B: Capital							
-	Miscellaneous Capital Receipts	-	3,189.24	Capital Outlay	85.14	3827.13	3,912.27
6.07	Recoveries of Loans and Advances	10.13	822.03	Loans and Advances disbursed			630.71
1,196.07	Public Debt receipts	4,582.26	1,177.24	Repayment of Public Debt	-	-	1627.03
-	Contingency Fund	-	--	Contingency Fund	-	-	-
14,948.25	Public Account receipts	17,789.87	13,276.81	Public Account disbursement	-	-	16,376.43
-	Closing overdraft from Reserve Bank of India	-	-	Opening overdraft from Reserve Bank of India	-	-	-
6,620.01	Opening Balance	4,527.99	4,527.99	Closing Balance	-	-	3,467.13
54,983.19	Total	65,091.74	54,983.19	Total	-	-	65,091.74

Following are the significant changes during 2014-15 over the previous year:

- Revenue receipts grew by ₹ 5,969 crore (19 *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 455 crore (eight *per cent*), State's share of Union Taxes and Duties by ₹ 709 crore (12 *per cent*) and Grants-in-aid from Government of India (GOI) by ₹ 5,097 crore (85 *per cent*). The increase was however, offset by decrease in non-tax revenue by ₹ 292 crore (five *per cent*). **The revenue receipts at ₹ 38,181 crore was more by ₹ 891 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 37,290 crore).**
- The increase of ₹ 455 crore in tax revenue in 2014-15 as compared to previous year was mainly on account of increase of taxes on Sales, Trade etc., by ₹ 503 crore and State Excise by ₹ 54 crore. The increase was however, offset by decrease under Stamps and Registration Fees by ₹ 63 crore and taxes on Agriculture Income by ₹ 39 crore. **The tax revenue as a percentage of GSDP (5.14 *per cent*) was slightly lower than the assessment of Thirteenth Finance Commission (FC-XIII) (5.20 *per cent*). It was also lower than the projections made by the State Government in its MTFP (5.43 *per cent*).**
- The significant increase in receipt of Grants-in-aid from Government of India by ₹ 5,097 crore (57 *per cent*) was mainly due to more allocation of funds by Government of India for State non-plan and plan schemes.
- Revenue expenditure increased by ₹ 7,088 crore over the previous year. While ₹ 4,725 crore of the increase was under non-plan heads, ₹ 2,363 crore was under plan heads. The major sectors that registered significant increase include Miscellaneous General Services (₹ 497 crore), Water Supply and Sanitation (₹ 264 crore), Housing (₹ 852 crore), Relief on account of Natural Calamities (₹ 260 crore), Rural Employment (₹ 419 crore) and Compensation and Assignment to Local Bodies & Panchayati Raj Institutions (₹ 618 crore).
- Recoveries of Loans and Advances increased marginally by ₹ four crore (67 *per cent*) whereas disbursement of loans and advances decreased by ₹ 191 crore (23 *per cent*).
- Public Debt Receipts and Repayments increased by ₹ 3,386 crore (283 *per cent*) and ₹ 450 crore (38 *per cent*) respectively over the previous year.

¹ 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.

- Public Account Receipts increased by ₹ 2,842 crore (19 *per cent*) whereas Public Account Disbursement increased by ₹ 3,100 crore (23 *per cent*) over the previous year.
- Total inflow during 2014-15 was ₹ 60,563 crore against ₹ 48,363 crore in 2013-14 while total outflow during 2014-15 was ₹ 61,624 crore as against ₹ 50,455 crore in 2013-14 registering an increase of 25 *per cent* and 22 *per cent* respectively (*Appendix 1.3*).

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 1st April 2010 retrospectively. 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 2014-15 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 2014-15**

Fiscal variables	2014-15			
	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.	(+) 9,384	(+) 2,084	(-) 897
Fiscal Deficit (-) / Surplus (+) (In <i>per cent</i> of GSDP)	Three <i>per cent</i> of GSDP by 31.3.2011 and to maintain the same level thereafter.	(+) 1,640 (0.92 <i>per cent</i>)	(-) 1,621	(-) 5,430 (2.95 <i>per cent</i>)
Ratio of total outstanding debt of the Government to GSDP (In <i>per cent</i>)	28.50 <i>per cent</i> (In 2014-15)	25.08	25.08	20.95

The above table indicates that the State had achieved two out of three AFRBM targets prescribed in the Act. During 2014-15, the State could not maintain revenue surplus and had a revenue deficit of ₹ 897 crore. Thus, the State should adopt measures to augment the revenue receipts and also to curtail the revenue expenditure to achieve surplus again on revenue account.

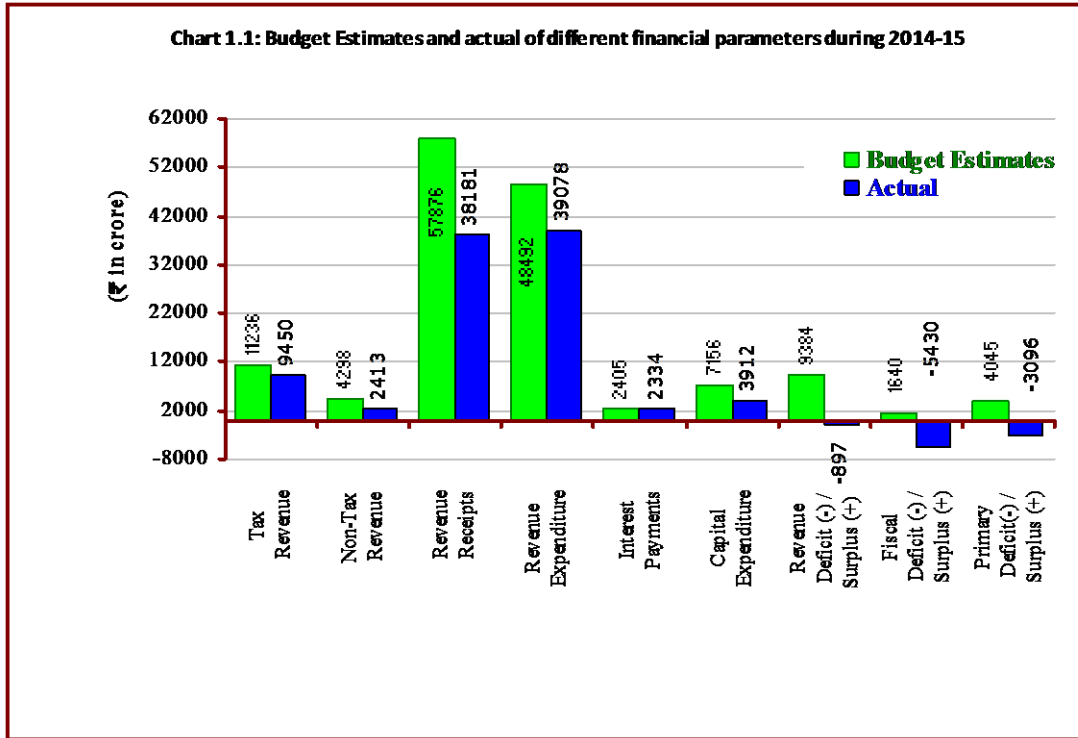
1.1.3 Budget estimates and actual

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 2013-14 (Actuals) and 2014-15 (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 2014-15.

Table 1.4: Variation in Major items –2013-14 (Actual) over 2014-15 (Budget Estimates, Revised Estimates and Actual)

(₹ in crore)

Sl. No.	Parameters	2013-14	2014-15		
		Actual	Budget Estimates	Revised Estimates	Actual
1	Tax Revenue	8,995	11,236	11,236	9,450
2	Non-Tax Revenue	2,705	4,298	4,298	2,413
3	Revenue Receipts	32,213	57,876	57,876	38,181
4	Non-debt Capital Receipts	6	5	7	10
5	Revenue Expenditure	31,990	48,492	52,429	39,078
6	Interest Payments	2,198	2,405	2,409	2,334
7	Capital Expenditure	3,189	7,156	10,133	3,912
8	Disbursement of Loans & Advances	822	593	777	631
9	Revenue Deficit/Surplus	(+) 223	(+) 9,384	(+) 5,447	(-) 897
10	Fiscal Deficit/Surplus	(-) 3,782	(+) 1,640	(-) 5,456	(-) 5,430
11	Primary Deficit/Surplus	(-) 1,584	(+) 4,045	(-) 3,047	(-) 3,096



- During 2014-15, both actual revenue receipts and actual revenue expenditure fell short of budget estimates by 34 per cent and 19 per cent respectively.
- During the current year the tax revenue of the State increased by ₹ 455 crore (five per cent) over the previous year. The actual collection of tax revenue during the year decreased significantly by ₹ 1,786 crore over the budget estimates which indicated that the projections for the budget estimates for tax revenue were unrealistic.
- Actual collection of non-tax revenue decreased by ₹ 292 crore (11 per cent) over the previous year. It also fell short of budget estimates by ₹ 1,885 crore (44 per cent).
- The increase in revenue expenditure by ₹ 7,088 crore (22 per cent) during the current year over the previous year was the combined effect of increase in expenditure under general services by ₹ 1,994 crore, social services by ₹ 3,238 crore, economic services by ₹ 1,239 crore and grants-in-aid contributions by ₹ 617 crore. During the year the actual revenue expenditure decreased by ₹ 9,414 crore (19.41 per cent) over the budget estimates.
- The capital expenditure as compared to budget estimates was less by ₹ 3,244 crore (45 per cent). The increase of capital expenditure by ₹ 723 crore (23 per cent) during 2014-15 over the previous year was the net

result of increase in capital expenditure under General Services by ₹ eight crore, Social Services by ₹ 375 crore and Economic Services by ₹ 340 crore.

- Against the estimated Revenue Surplus of ₹ 9,384 crore, Revenue deficit of ₹ 897 crore was registered during the current year. It was mainly due to decline in collection of both tax and non-tax revenues as estimated in the budget.
- Against the estimated fiscal surplus of ₹ 1,640 crore, the state ended up with a fiscal deficit of ₹ 5,430 crore. It was mainly due to decrease in actual revenue receipts with reference to assessment made in budget.

The above table also indicates that except on revenue account, the State by and large achieved targets marked for key fiscal indicators in the revised estimates. On revenue account, assessed revenue surplus of ₹ 5,447 crore finally resulted into revenue deficit of ₹ 897 crore during 2014-15. Thus, by pursuing the fiscal correction and consolidation process under a rule based fiscal framework, the State would achieve revenue surplus again. 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.

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 (2014-15) disclosed that the expenditure was proposed to be incurred within the overall budget on schemes designed to benefit women

under category 'A'² and category 'B'³. Test-check of records revealed that Gender budget was prepared in seven departments⁴ during the financial year 2014-15 involving an amount of ₹ 988.21 crore with a target to benefit 7,17,039 women as detailed in **Table 1.5**.

Table-1.5: Gender Budget

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	0.10	-	-	-	0.10	50	Not available
2	Political (A)	14	1	1.50	-	-	-	1.50	300	
3	Education (Technical)	26	3	11.00	4.65	-	-	15.65	NA	
4	Health & Family Welfare	29	2	162.16	11.81	-	-	173.97	4,590	
5	Cooperation	43	2	0.50	-	--	-	0.50	25	
6	Fishery	54	2	2.45	-	-	-	2.45	550	
7	Panchayat and Rural Development	56	1	-	-	566.04	-	566.04	4,18,643	
		57	3	-	-	228.00	-	228.00	2,92,881	
Total			15	177.71	16.46	794.04	-	988.21	7,17,039	

Source: Gender Budget (2014-15)

Further analysis revealed that a performance report for the year 2013-14 (Allocated amount ₹ 850 crore against 14 departments) was required to be incorporated in the Gender Budget of 2014-15 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 2014-15. On this being pointed out, Finance Department stated that performance report of 2013-14 was not incorporated in the Gender budget 2014-15 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.

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

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

⁴ (i) Excise, (ii) Political (A), (iii) Education (Technical), (iv) Health & Family Welfare, (v) Cooperation, (vi) Fishery and (vii) Panchayat & Rural Development.

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, State's 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

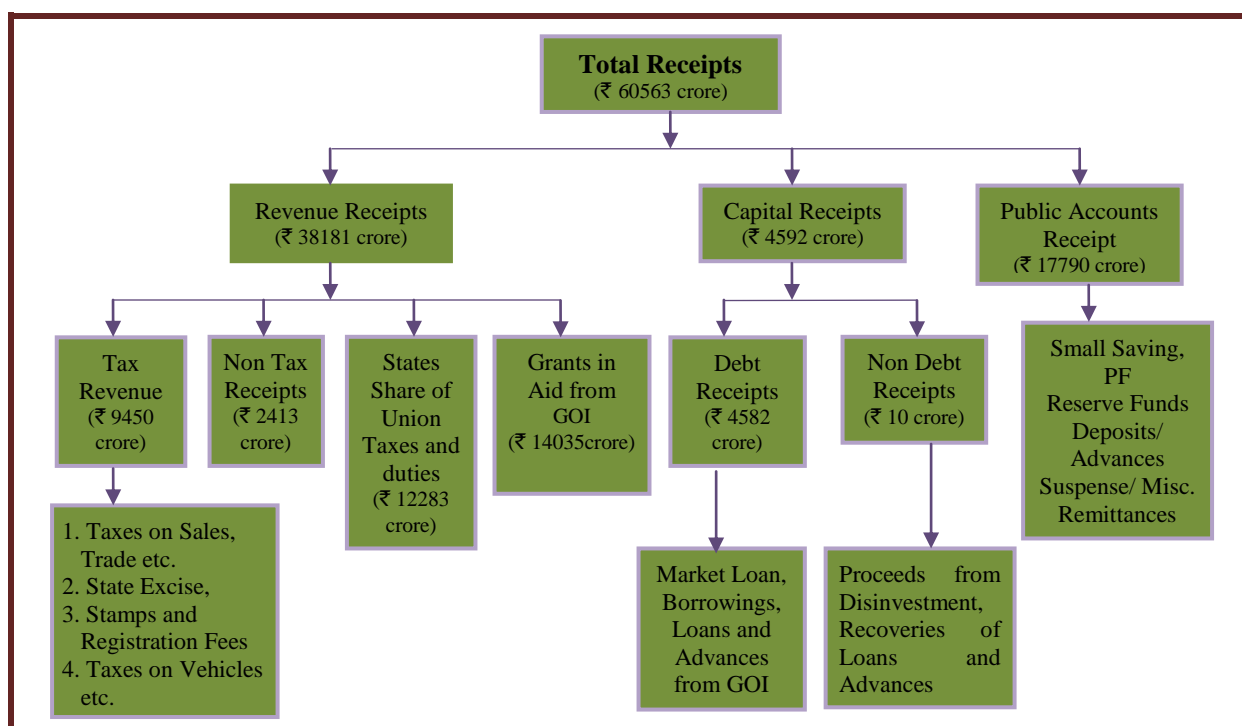
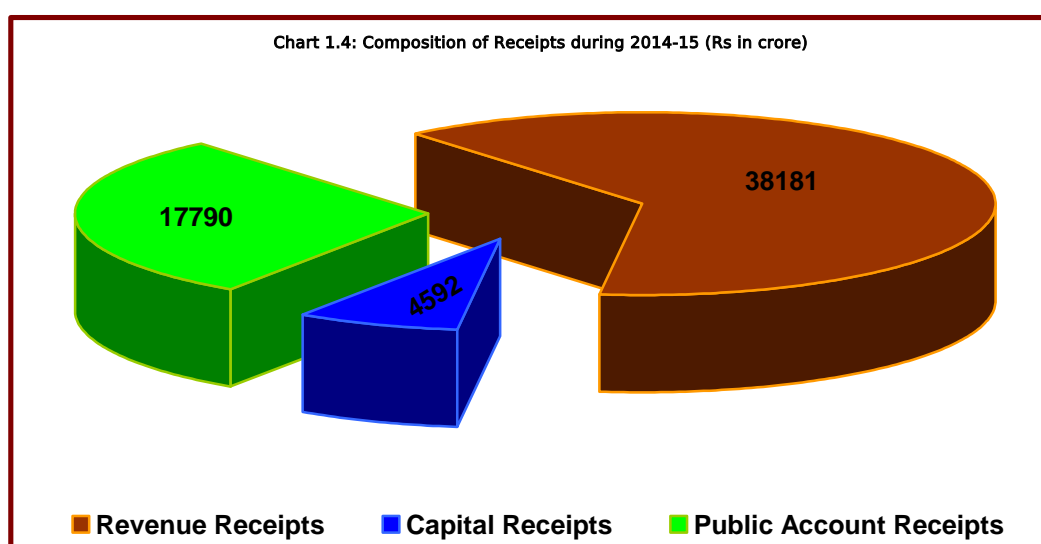
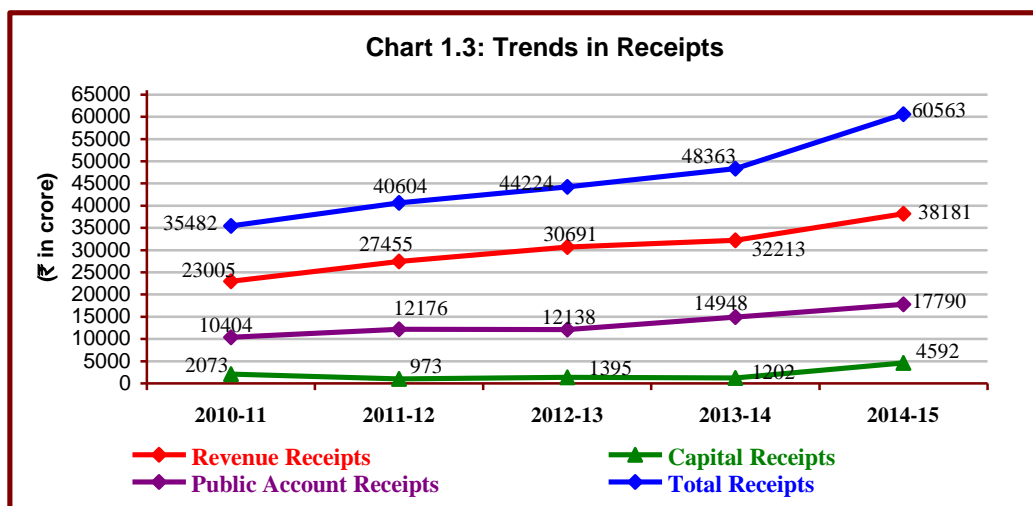


Table-1.2 presents the receipts and disbursements of the State during the current year *vis-a-vis* the previous year as recorded in its Annual Finance Accounts while **Chart 1.3** depicts the trends in various components of the receipts of the State during 2010-15 and **Chart 1.4** depicts the composition of resources of the State during the current year.



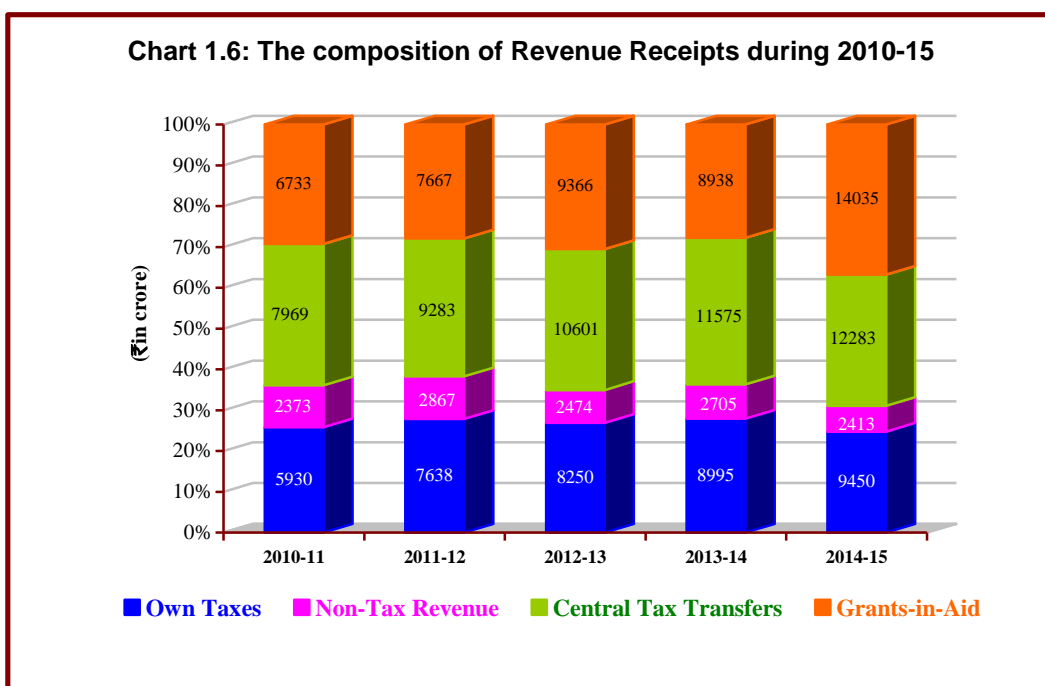
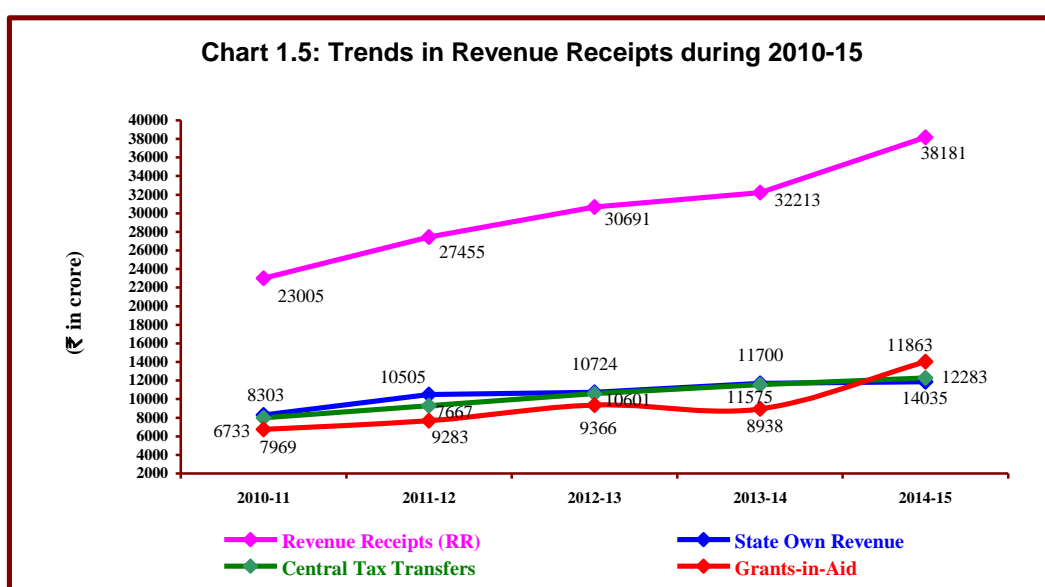
The total receipts of the State Government for 2014-15 was ₹ 60,563 crore of which ₹ 38,181 crore (63 per cent) came from revenue receipts and balance ₹ 22,382 crore (37 per cent) came from borrowings, Public Account and recoveries of loans and advances. The total receipts of the State increased by 71 per cent from ₹ 35,482 crore in 2010-11 to ₹ 60,563 crore in 2014-15. The share of revenue receipts in total receipts of the State decreased by two per cent from 65 per cent in 2010-11 to 63 per cent in 2014-15. On the other hand, share of other receipts i.e., Capital receipts and Public Account receipts ranged between 31 and 37 per cent of the total receipts during 2010-15.

Revenue receipts increased by 66 per cent from ₹ 23,005 crore in 2010-11 to ₹ 38,181 crore in 2014-15 whereas debt capital receipts (a component of capital receipts) which create future repayment obligation varied from two to eight per cent of total receipts during the period 2010-15 and increased by ₹ 3,386 crore (283 per cent) from ₹ 1,196 crore in 2013-14 to ₹ 4,582 crore in 2014-15.

Public Account receipts refer to those receipts for which the Government acts as a banker/trustee for the public money which increased steadily from ₹ 10,404 crore (30 per cent of total receipts) in 2010-11 to ₹ 17,790 crore (29 per cent of total receipts) in 2014-15.

1.3 Revenue Receipts

Statement-14 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 2010-15 are presented in *Appendix 1.3* and also depicted in **Charts 1.5** and **1.6** respectively.



General Trends:

- During 2014-15, revenue receipts of the State grew by ₹ 5,968 crore over the previous year. The revenue receipts of the State showed progressive increase from ₹ 23,005 crore in 2010-11 to ₹ 38,181 crore in 2014-15 with inter-year fluctuations in the growth rate.
- About 31 *per cent* of the revenue receipts during 2014-15 came from State's own resources while central tax transfers and grants-in-aid together contributed 69 *per cent*. This is indicative of the fact that the Government of Assam's fiscal position is largely influenced by the tax transfers and Grants-in-aid from Government of India.
- During the current year, increase of ₹ 5,968 crore (18.53 *per cent*) in revenue receipts did not keep pace with the increase of ₹ 7,088 crore (22.16 *per cent*) in revenue expenditure.
- Tax revenue constituted 24.75 *per cent* of the total revenue receipts and increased by ₹ 455 crore during 2014-15 recording a growth rate of 5.06 *per cent* over the previous year. The percentage of tax revenue to total revenue receipts showed stability and remained in the range of 25 *per cent* to 28 *per cent* during 2010-15.
- Non-tax revenue receipts constituted 6.32 *per cent* of the total revenue receipts and decreased by ₹ 292 crore over the previous year. Non-tax revenue as a percentage of revenue receipts ranged between six and 10 *per cent* during 2010-15.

The trends in revenue receipts relative to GSDP are presented in **Table 1.6**.

Table 1.6: Trends in Revenue Receipts relative to GSDP

Parameters	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts (RR) (₹ in crore)	23,005	27,455	30,691	32,213	38,181
Rate of growth of RR (<i>per cent</i>)	15.70	19.34	11.79	4.96	18.53
Rate of growth of Own Taxes (<i>per cent</i>)	18.91	28.80	8.01	9.03	5.06
RR/GSDP (<i>per cent</i>)	20.41	21.81	22.18	20.20	20.77
Buoyancy Ratios⁵					
Revenue Buoyancy w.r.t GSDP	0.90	1.65	1.19	0.33	1.21
State's Own Tax Buoyancy w.r.t GSDP	1.09	2.46	0.81	0.59	0.33
Gross State Domestic Product (₹ in crore)	1,12,688	1,25,903	1,38,401	1,59,460	1,83,798
Rate of growth of GSDP (<i>per cent</i>)	17.41	11.73	9.93	15.22	15.26

Source of GSDP figures: CSO website

⁵ 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 1.21 implies that revenue receipts tend to increase by 1.21 percentage points, if the GSDP increases by one *per cent*.

The GSDP at current prices increased from ₹ 1,59,460 crore in 2013-14 to ₹ 1,83,798 crore in 2014-15 representing an increase of 15.26 *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. During the current year this ideal situation was regained by the State as the growth in revenue receipts (18.53 *per cent*) was more than that of GSDP (15.26 *per cent*). As a result revenue buoyancy with respect to GSDP also increased significantly from 0.33 in 2013-14 to 1.21 in 2014-15. But State's own tax buoyancy with reference to GSDP decreased from 0.59 in 2013-14 to 0.33 in 2014-15.

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 2010-15 are presented in **Appendix 1.3**. The State's actual tax and non-tax revenue for the year 2014-15 *vis-à-vis* assessment made by FC-XIII and MTFP (2012-17) are given in the **Table 1.7**.

Table 1.7: State's own tax revenue *vis-à-vis* projections

Parameters	(₹ in crore)			
	FC-XIII projections	Budget Estimates	MTFP projection	Actual
Tax revenue	8,634	11,236	9,684	9,450
Non-tax revenue	3,124	4,298	2,890	2,413

The tax revenue of the State in 2014-15 exceeded the assessment of FC-XIII by ₹ 816 crore. However, it fell short of budget estimates and MTFP projection by ₹ 1,786 crore and by ₹ 234 crore respectively during the year.

The non-tax revenue of the Government was lesser than the assessment of FC-XIII by ₹ 711 crore. It also fell short of budget estimates by ₹ 1,885 crore and projection of the State Government in its MTFP by ₹ 477 crore.

1.3.1.1 Tax revenue

Gross collection in respect of tax revenue for the years 2010-15 is given component-wise in **Table 1.8**.

Table 1.8: Tax Revenue for the years 2010-15

Heads	(₹ in crore)					
	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget Estimates	Actual
Taxes on Sales, Trade, etc.	4,319	5,694	6,223	6,848	8,367	7,351
State Excise	323	503	568	610	764	665
Taxes on Vehicle	232	294	328	351	441	365
Stamps and Registration Fees	123	175	252	252	554	189
Land Revenue	142	140	146	156	202	142
Other Taxes ⁶	791	832	733	778	908	738
Total	5,930	7,638	8,250	8,995	11,236	9,450

Source: Memorandum of Budget Estimates & Finance Accounts

The tax revenue of the State increased from ₹ 5,930 crore in 2010-11 to ₹ 9,450 crore in 2014-15 at an annual average rate of 11.87 per cent. During the current year, the maximum share of tax revenue was contributed by Taxes on Sales, Trade etc., (77.79 per cent).

1.3.1.2 Non-tax revenue

Gross collection in respect of non-tax revenue for the years 2010-15 is given component-wise in **Table 1.9**.

Table 1.9: Non-tax Revenue for the years 2010-15

Heads	(₹ in crore)					
	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget Estimates	Actual
Interest receipts, dividends and profits	431	490	522	431	643	330
General Services	91	89	102	191	126	388
Social Services	27	27	31	30	37	29
Economic Services	1,824	2,261	1,819	2,053	3,492	1,666
Total	2,373	2,867	2,474	2,705	4,298	2,413

Source: Memorandum of Budget Estimates & Finance Accounts.

The non-tax revenue, which ranged between six and 10 per cent of total revenue receipts of the State during the last five years decreased by ₹ 292 crore (11 per cent) in 2014-15 over the previous year. During the current year, major contributors of non-tax revenue were petroleum concession fees and royalties (₹ 1,421 crore), interest receipts (₹ 314 crore), Miscellaneous General Services (₹ 268 crore) and forestry and wild life (₹ 116 crore).

⁶ 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.

1.3.2 Grants-in-aid from GOI

The details of Grants-in-aid received from the GOI during 2010-15 are given in **Table 1.10**.

Table 1.10: Grants-in-aid from the GOI

Head	₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	944	962	1,422	681	1,491
Grants for State Plan Schemes	4,374	4,759	5,996	6,059	12,376
Grants for Central Plan Schemes	23	19	46	30	19
Grants for Centrally Sponsored Schemes	1,341	1,875	1,860	2,103	17
Grants for Special Plan Schemes	51	52	42	65	132
Total	6,733	7,667	9,366	8,938	14,035
Percentage of increase over previous year	(-) 1.06	13.87	22.16	(-) 4.57	57.03
Percentage of Revenue Receipts	29	28	31	28	37

Grants-in-aid from the GOI increased significantly (57 per cent) by ₹ 5,097 crore from ₹ 8,938 crore in 2013-14 to ₹ 14,035 crore in 2014-15. Within the plan grants, while grants for State Plan Schemes and Special Plan Schemes increased by ₹ 6,317 crore (104.26 per cent) and ₹ 67 crore (103.08 per cent) respectively, grants for Centrally Plan Schemes and Central Sponsored Schemes decreased by ₹ 11 crore (36.67 per cent) and ₹ 2,086 crore (99.19 per cent) respectively. However, non-plan grants increased significantly by ₹ 810 crore (118.94 per cent) from ₹ 681 crore in 2013-14 to ₹ 1,491 crore in 2014-15.

The significant increase in State Plan Schemes was mainly under Integrated Child Development Services (ICDS) (₹ 1,035 crore), Indira Gandhi National Old Age Pension Scheme (₹ 143 crore), Rastriya Krishi Vikash Yojana (₹ 268 crore), Mahatma Gandhi National Rural Employment Guarantee Scheme (₹ 500 crore), Accelerated Irrigation Benefit & Flood Management Programme (₹ 481 crore), National Rural Drinking Water Programme (₹ 585 crore), Pradhan Mantri Gram Sadak Yojana (₹ 316 crore), Indira Awas Yojana (₹ 929 crore), Nirmal Bharat Abhiyan (₹ 186 crore) and National Rural Health Mission (₹ 860 crore).

The Non-Plan grants (₹ 1,491 crore) to the State constituted 10.62 per cent of the total grants during the year of which ₹ 704 crore (47.22 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 (₹ 426 crore), (ii) grants towards improvement in the pay scale of University & Colleges teachers (₹ 155 crore), (iii) grants for Security Related Expenditure (₹ 26 crore) and (iv) grants towards Reimbursement of Security Related Expenditure (₹ 81 crore).

1.3.3 Debt waiver under the debt consolidation and relief facilities

As per recommendation of the 13th 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. During 2013-14 no debt relief was provided to the State Government. The State Government however, could not furnish the information regarding the debt relief, if any, received during 2014-15.

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. Information obtained from the Finance Department revealed that a loan amount of ₹ 306 crore was waived by the GoI during 2011-12 in respect of centrally sponsored and central sector schemes only.

1.3.4 Central Tax transfer

Central tax transfers increased by ₹ 708 crore from ₹ 11,575 crore in 2013-14 to ₹ 12,283 crore in 2014-15 and constituted 32.17 *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 ₹ 708 crore (six *per cent*) was mainly due to increase in Corporation tax (₹ 397 crore), Taxes on income other than Corporation tax (₹ 500 crore) and Customs (₹ 98 crore), which was, however, offset by decrease under Union Excise Duties (₹ 212 crore) and Service Tax (₹ 75 crore).

1.3.5 Optimisation of Thirteenth Finance Commission grants

During the period of implementation (2010-15) of FC-XIII recommendations, GoI released a total grant of ₹ 2,525.06 crore to the GoA for various sectors. In terms of Rule 212 (1) of the General Financial Rules, Utilisation Certificate in respect of grants released is required to be submitted within twelve months of the closure of the financial year. **Table 1.11** provides the sector wise release of funds by GoI and their utilisation by the GoA during 2010-15.

Table 1.11: Sector-wise position of Grants-in-aid released as recommended by the 13th Finance Commission during 2010-15

(₹ in crore)

Sl No.	Sectors	FC XIII recommendations	Release by GoI	Release by Finance, GoA	Balance Exchequer	UC submitted	UC Outstanding as on September 2015
1	Elementary Education	238.00	179.00	179.00	0.00	179.00	0.00
2	Environment & Forest	184.64	80.78	42.19	38.59	41.93	0.26
3	Political Department (UID)	55.80	5.58	0.00	5.58	0.00	0.00
4	Improvement of Justice Delivery	121.10	30.12	24.83	5.29	11.19	13.64
5	Employment & Pensioner database	5.00	2.50	1.28	1.22	0.90	0.38
6	Improvement of statistical system (P&D)	27.00	16.20	10.80	5.40	10.80	0.00
7	PWD	336.00	336.00	204.07	131.93	198.42	5.65
8	Water Sector (Irrigation)	88.00	22.00	18.32	3.68	18.32	0.00
9	District Innovation Fund (H &FW)	27.00	13.50	0.00	13.50	0.00	0.00
10	State specific needs	190.00	33.75	28.76	4.99	25.00	3.76
11	Vith Schedule	130.00	52.51	30.00	22.51	30.00	0.00
12	Border Areas	230.00	115.00	62.42	52.58	55.26	7.16
13	Tourism	50.00	12.50	0.00	12.50	0.00	0.00
14	Local Bodies (PRI & ULBs)	1,978.63	1,625.62	1,517.04	108.58	1,295.37	221.67
Total		3,661.17	2,525.06	2,118.71	406.35	1,866.19	252.52

Source of data: Finance (Economic Affairs) Department, GoA

It would be seen from the above table that during 2010-15 GoI released ₹ 2,525.06 crore to the GoA under 14 sectors of which ₹ 2,118.71 crore was released retaining ₹ 406.35 crore by the GoA. Utilisation Certificates amounting to ₹ 252.52 crore pertaining to seven sectors were outstanding for submission as of September 2015.

1.3.6 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: 2014-15

(₹ in crore)

Parameters	Non-tax revenue receipts	Non-plan revenue expenditure	Cost Recovery (per cent)
Water Supply & Sanitation	0.66	733.41	0.09
Roads & Bridges	42.18	1,261.30	3.34
Minor Irrigation	0.37	354.55	0.10

As can be seen from above table, the cost recovery for Roads and Bridges during 2014-15 was 3.34 *per cent* and the same for Water Supply & Sanitation and Minor Irrigation were 0.09 and 0.10 respectively. While cost recovery from social services is expected to be lower than that of economic services, it was revealed that compared to 2010-11⁷, cost recovery had reduced in all categories in 2014-15. Incremental increase in user charges would facilitate sustainable provision of these services over a period of time.

1.3.7 Evasion of taxes

The Taxation Department detected 2,389 cases of evasion of taxes and raised additional demand of ₹ 23.21 crore during 2014-15.

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

	(₹ in crore)				
Sources of State's Receipts	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Receipts (CR)	2,073	973	1,395	1,202	4,592
Miscellaneous Capital Receipts	--	--	--	--	--
Recovery of Loans and Advances	28	21	7	6	10
Public Debt Receipts	2,045	952	1,388	1,196	4,582
Rate of growth of debt capital receipts	(-) 6.62	(-) 53.45	45.80	(-) 13.83	283.11
Rate of growth of non-debt capital receipts	(-) 15.15	(-) 25	(-) 66.67	(-) 14.29	66.67
Rate of growth of GSDP	17.41	11.73	9.93	15.22	15.26
Rate of growth of CR (<i>per cent</i>)	(-) 6.75	(-) 53.06	(+) 43.37	(-) 13.84	(+) 282.03

Capital receipts increased by more than 121 *per cent* from ₹ 2,073 crore in 2010-11 to ₹ 4,592 crore in 2014-15. During the current year the capital receipts increased by ₹ 3,390 crore (282 *per cent*). Public Debt Receipts which create future repayment obligation varied between two to eight *per cent* of total receipts during the period 2010-15 and increased considerably by ₹ 3,386 crore (283 *per cent*) from ₹ 1,196 crore in 2013-14 to ₹ 4,582 crore in 2014-15.

During the current year rate of growth of both debt and non-debt capital receipts turned positive and stood at 283.11 *per cent* and 66.67 *per cent* respectively.

During the period 2010-15, the rate of growth of debt capital receipts remained negative except for the years 2012-13 and 2014-15. During the current year it increased significantly from (-) 13.83 *per cent* in 2013-14 to 283.11 *per cent* in 2014-15. Rate of growth of GSDP increased marginally from 15.22 *per cent* in 2013-14 to 15.26 *per cent* in 2014-15.

⁷ Water Supply & Sanitation: 0.31 *per cent*; Roads & Bridges: 3.50 *per cent* and Minor Irrigation: 0.16 *per cent*.

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	2010-11	2011-12	2012-13	2013-14	2014-15
Public Account Balances	(-)133.31	1,939.38	1,229.55	1,671.44	1,413.44
a. Small Savings, Provident Fund etc.	540.41	634.98	807.52	837.17	890.13
b. Reserve Fund	(-) 153.12	901.23	201.08	543.44	818.51
c. Deposits and Advances	(-) 728.61	437.17	413.21	157.47	(-) 233.54
d. Suspense and Miscellaneous	180.04	16.84	(-) 156.99	123.04	(-) 91.92
e. Remittances	27.97	(-) 50.84	(-) 35.27	10.32	30.26

Public Account balances of the Government increased significantly from ₹ (-) 133.31 crore in 2010-11 to ₹ 1,413.44 crore in 2014-15 at an annual average rate of 232 *per cent*. During the current year, the balances however, decreased by ₹ 258 crore (15.44 *per cent*) as compared to 2013-14.

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.

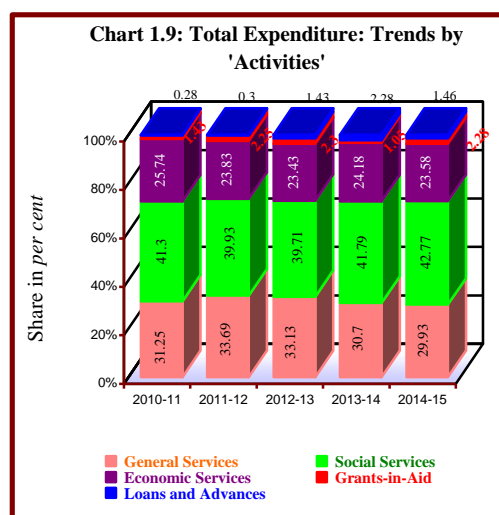
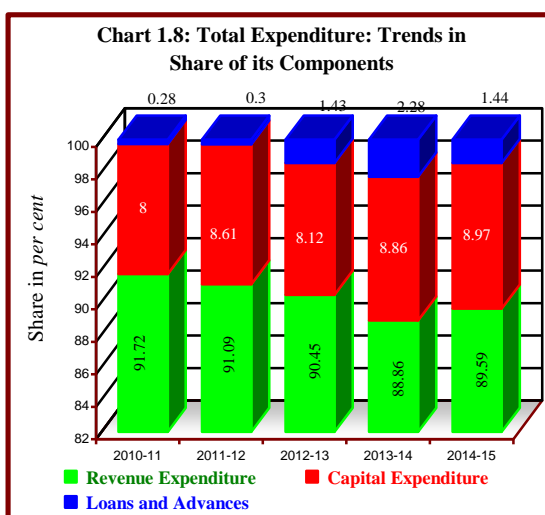
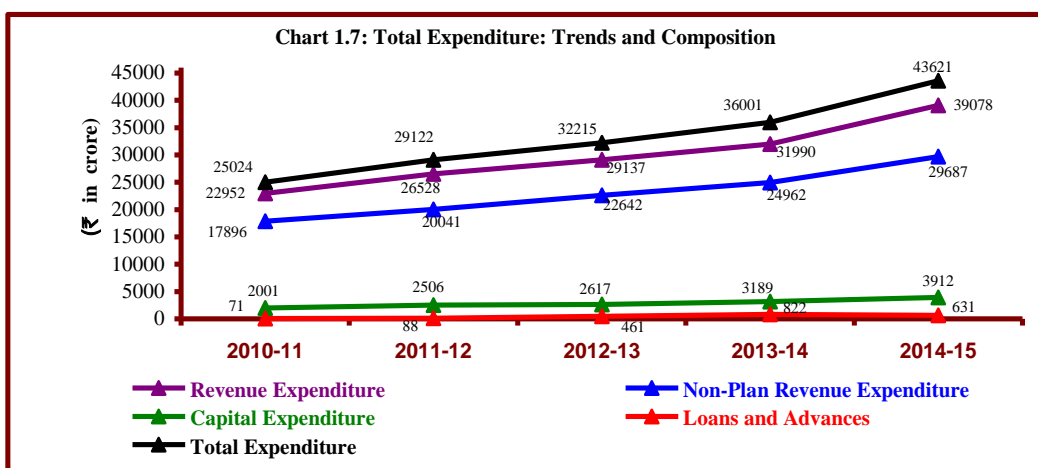
1.6.1 Growth and composition of expenditure

The total expenditure and its composition during the years 2010-11 to 2014-15 are presented in **Table 1.15**.

Table 1.15: Total expenditure and its compositions

Parameters	2010-11	2011-12	2012-13	2013-14	2014-15
Total Expenditure	25,024	29,122	32,215	36,001	43,621
Revenue Expenditure	22,952	26,528	29,137	31,990	39,078
<i>Of which, Non-plan Revenue Expenditure</i>	17,896	20,041	22,642	24,962	29,687
Capital Expenditure	2,001	2,506	2,617	3,189	3,912
Loans and Advances	71	88	461	822	631

Chart 1.7 presents the trends in total expenditure over a period of five years (2010-15) 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 ₹ 25,024 crore in 2010-11 to ₹ 43,621 crore in 2014-15 at an annual average rate of 15 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	2010-11	2011-12	2012-13	2013-14	2014-15
Total Expenditure (TE) (₹ in crore)	25,024	29,122	32,215	36,001	43,621
Rate of growth (per cent)	4.44	16.38	10.62	11.75	21.17
TE/GSDP ratio (per cent)	22.21	23.13	23.28	22.58	23.73
RR/TE ratio (per cent)	91.93	94.28	95.27	89.48	87.53
Rate of Growth of GSDP	17.41	11.73	9.93	15.22	15.26
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	0.26	1.40	1.07	0.77	1.39
RR (ratio)	0.28	0.85	0.90	2.37	1.14

The increase of ₹ 7,620 crore (21.17 per cent) in total expenditure in 2014-15 was due to increase of ₹ 7,088 crore in revenue expenditure and ₹ 723 crore in capital expenditure, which was however, offset by decrease of ₹ 191 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 (₹ 973 crore)** - The major increase of the expenditure was under gratuities, family pensions and leave encashment benefits.

(B) Social Services:

- **General Education (₹ 1,709 crore)** - The major increase of expenditure was due to increase in expenditure under Elementary Education (₹ 1,334 crore) as well as assistance to Non-Government Secondary Schools (₹ 283 crore) under Secondary Education.
- **Water Supply and Sanitation (₹ 264 crore)** - The major increase of expenditure was due to increase in expenditure in suspense under water supply.

(C) Economic Services:

- **Crop Husbandry (₹ 142 crore)** - The increase in this component was mainly on commercial crops and agricultural engineering.
- **Rural Employment (₹ 419 crore)** – The increase in this component was mainly on National Rural Employment Guarantee Scheme.
- **Roads and Bridges (₹ 270 crore)** - The major increase of the expenditure was on Road Works under State Highways.

The increase in Capital expenditure (₹ 723 crore) during 2014-15 was mainly due to increase in expenditure on Capital outlay on Water Supply and Sanitation by ₹ 374 crore and Capital outlay on Flood Control Projects by ₹ 321 crore.

The increase in expenditure was mainly on operation and maintenance in Rural Water supply and sewerage and sanitation services in Nirmal Bharat Abhiyan under Water Supply and Sanitation, anti-erosion measures under various Flood Control Projects.

The increase in disbursement of loans and advances during 2014-15 was mainly due to fresh loans given to Assam Power Distribution Company Ltd (₹ 606.32 crore).

The pattern of total expenditure in the form of plan and non-plan expenditure during 2014-15 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 89.48 per cent in 2013-14 to 87.53 per cent in 2014-15 was the result of decrease of ₹ 292 crore in Non-tax revenue during 2014-15 over 2013-14. The buoyancy of total expenditure with reference to GSDP increased to 1.39 during 2014-15 due to increase 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 1.14 in 2014-15 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 (₹ 43,621 crore) (refer **Chart 1.7** and **Appendix 1.3**) are indicated in **Table 1.17**.

Table 1.17: Components of expenditure – relative share

Parameters	(In per cent)				
	2010-11	2011-12	2012-13	2013-14	2014-15
General Services	31.25	33.69	33.13	30.70	29.93
<i>Of which, Interest Payments</i>	7.64	7.12	6.56	6.11	5.35
Social Services	41.30	39.93	39.71	41.79	42.77
Economic Services	25.74	23.83	23.43	24.18	23.58
Grants-in-aid	1.43	2.25	2.30	1.05	2.28
Loans and Advances	0.28	0.30	1.43	2.28	1.46

The relative share of the above components of expenditure indicated that the share of general services, economic services and loans and advances in the total expenditure decreased during 2014-15 over the previous year. These decreases were set off by increase in the respective share of social services and grants-in-aid.

The expenditure on general services, which are considered as non-developmental, decreased from 30.70 *per cent* in 2013-14 to 29.93 *per cent* in 2014-15. On the other hand, developmental expenditure *i.e.*, expenditure on social and economic services together accounted for 66.35 *per cent* in 2014-15 as against 65.97 *per cent* in 2013-14. This indicates that while there was increase in developmental expenditure, there was 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 91 *per cent* in the total expenditure during the period 2010-15. 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	₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Total Expenditure (TE)	25,024	29,122	32,215	36,001	43,621
Revenue Expenditure (RE), of which	22,952	26,528	29,137	31,990	39,078
<i>Non-Plan Revenue Expenditure (NPRE)</i>	17,896	20,041	22,642	24,962	29,687
<i>Plan Revenue Expenditure (PRE)</i>	5,056	6,487	6,495	7,028	9,391
Rate of Growth of					
RE (per cent)	8.10	15.58	9.83	9.79	22.16
NPRE (per cent)	4.88	11.99	12.98	10.25	18.93
PRE (per cent)	21.28	28.30	0.12	8.21	33.62
Revenue Expenditure as percentage to TE	91.72	91.09	90.45	88.86	89.59
NPRE/GSDP (per cent)	15.88	15.92	16.36	15.65	16.15
NPRE as percentage of TE	71.52	68.82	70.28	69.34	68.06
NPRE as percentage of RR	77.79	73.00	73.77	77.49	77.75
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	0.47	1.33	0.99	0.64	1.45
Revenue Receipts (ratio)	0.52	0.81	0.83	1.97	1.20

The overall revenue expenditure of the State increased by 70.26 *per cent* from ₹ 22,952 crore in 2010-11 to ₹ 39,078 crore in 2014-15 at an annual average rate of 14.05 *per cent*.

The NPRE constituted a dominant share of nearly 76 *per cent* in the revenue expenditure and increased by ₹ 4,725 crore (18.93 *per cent*) over the previous year. The increase in NPRE during the current year was mainly due to increase in expenditure in (i) Administration of Justice (₹ 55 crore), Interest payment (₹ 135 crore), Police (₹ 169 crore), Public Works (₹ 121 crore) and Pension and Other

Retirement Benefits (₹ 973 crore) under General Services, (ii) General Education (₹ 928 crore), Water Supply and Sanitation (₹ 299 crore), Social Security & Welfare (₹ 83 crore), Relief on account of Natural Calamities (₹ 261 crore) under Social Services and (iii) Minor Irrigation (₹ 91 crore), Roads and Bridges (₹ 234 crore) and Compensation & Assignment to Local Bodies (₹ 618 crore) under Economic Services.

The PRE increased by ₹ 2,363 crore (33.62 per cent) from ₹ 7,028 crore in 2013-14 to ₹ 9,391 crore in 2014-15. The increase was mainly due to increase in expenditure in General Education (₹ 782 crore), Housing (850 crore), Crop Husbandry (₹ 130 crore), Rural Employment (₹ 419 crore) and Secretariat - Economic Services (₹ 163 crore).

The buoyancy of revenue expenditure with reference to both GSDP and revenue receipts fluctuated during 2010-15. Buoyancy ratio of revenue expenditure to GSDP increased significantly during the year whereas its significant decrease with respect to revenue receipts during 2014-15 over the 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 2014-15.

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
2014-15	20,982	31,044	29,687

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 2014-15.

1.6.4 Committed Expenditure

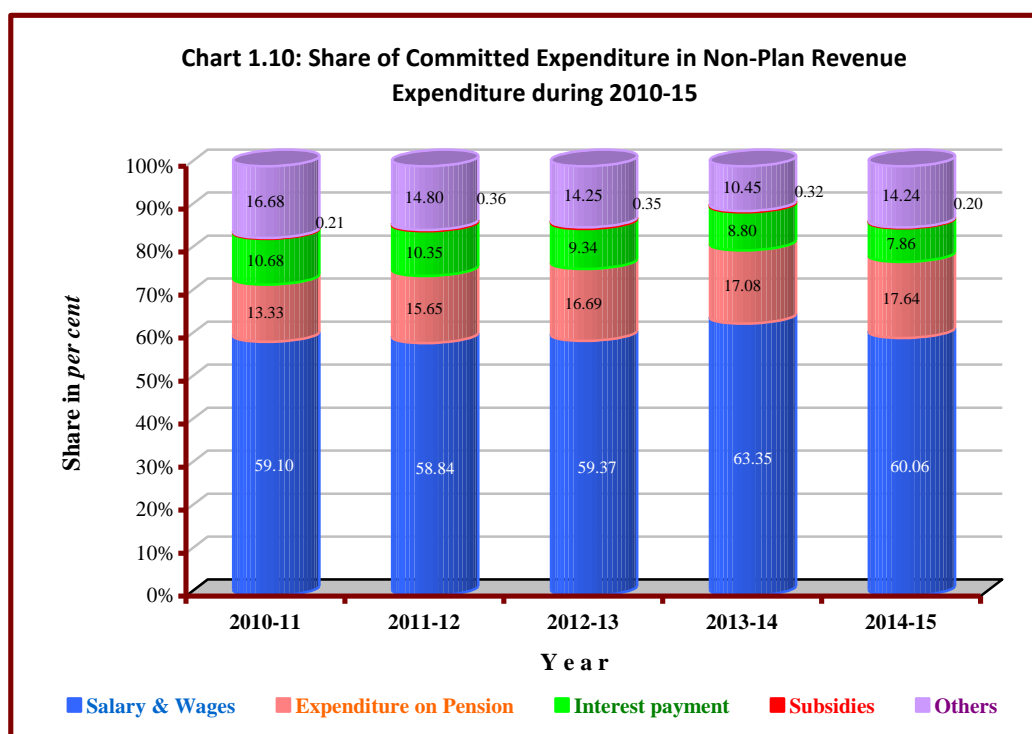
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table 1.20** and **Chart 1.10** present the trends in the expenditure on these components during 2010-15.

Table 1.20: Components of Committed Expenditure

(₹ in crore)					
Components of Committed Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15
Salaries & Wages, <i>Of which</i>	10,576	11,793	13,442	15,814	17,829
<i>Non-Plan Head</i>	10,131	11,094	12,575	14,999	16,853
<i>Plan Head*</i>	445	699	867	815	976
Expenditure on Pensions	2,385	3,136	3,779	4,264	5,237
Interest Payments	1,912	2,074	2,115	2,198	2,334
Subsidies	38	72	80	81	58
Total	14,911	17,075	19,416	22,357	25,458
As per cent of RR					
Salaries & Wages	45.97	42.95	43.80	49.09	46.69
Expenditure on Pensions	10.37	11.42	12.31	13.24	13.72
Interest Payments	8.31	7.55	6.89	6.82	6.11
Subsidies	0.17	0.26	0.26	0.25	0.15

Source: Finance Accounts

* Plan Head includes the salaries paid under Centrally Sponsored Schemes



(A) Salary and Wage expenditure

Salaries and wages alone accounted for nearly 47 per cent of revenue receipts of the State during 2014-15. It increased by 13 per cent from ₹ 15,814 crore in 2013-14 to ₹ 17,829 crore in 2014-15. Salary and wage expenditure under Non-plan head during 2014-15 increased by ₹ 1,854 crore (12.36 per cent) over the previous year whereas the same on plan head increased by ₹ 161 crore (19.75 per cent) over the previous year. Non-plan salary and wage expenditure ranged between 94 per cent and 96 per cent of total expenditure on salaries and

wages during 2010-15. Although expenditure on salaries (₹ 17,582 crore) during 2014-15 was less by ₹ 3,153 crore (15 *per cent*) than assessed (₹ 20,735 crore) by the State Government in its budget, it was more by ₹ 1,525 crore (nine *per cent*) than the projection of ₹ 16,057 crore made in MTFP and by ₹ 10,067 crore (134 *per cent*) than the assessment made by the FC-XIII (₹ 7,515 crore).

(B) Interest Payments

Interest payments increased by ₹ 136 crore (6.19 *per cent*) from ₹ 2,198 crore in 2013-14 to ₹ 2,334 crore in 2014-15. During the current year the interest payment was made on internal debt (₹ 1,598 crore), Small Savings, Provident Fund etc., (₹ 619 crore) and loans and advances from Central Government (₹ 117 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 2014-15.

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		Actual
		Budget	MTFP	
2014-15	3,521	2,405	2,672	2,334

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 2014-15, the State Government raised ₹ 2,153 crore from open market. Further, the Government also borrowed an amount of ₹ 258 crore from National Bank for Agriculture and Rural Development (NABARD), ₹ 1,325 crore from National Small Savings Fund (NSSF) and ₹ 50 crore from Government of India.

(C) Pension Payments

Pension payments increased from ₹ 2,385 crore in 2010-11 to ₹ 5,237 crore in 2014-15 recording a total increase of 120 *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 ₹ 973 crore (22.82 *per cent*) over the previous year. Increase of ₹ 973 crore in pension payments during 2014-15 over the previous year was mainly due to increase in expenditure under Superannuation and Retirement Allowances (₹ 58 crore), Gratuities (₹ 114 crore), Family Pension (₹ 579 crore) and Leave Encashment Benefits (₹ 77 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 2014-15, the State Government contributed only ₹ 250.00 crore against employee’s contribution of ₹ 288.52 crore and thus, ₹ 38.52 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

Year	Assessment made by the FC-XIII	Assessment made by the State Government in		(₹ in crore)
		Budget	MTFP	Actual
2014-15	2,884	3,704	4,572	5,237

Pension payments was ₹ 2,353 crore (81.59 *per cent*) more than the assessments of FC-XIII, ₹ 665 crore (14.55 *per cent*) more than the projections made by the State Government in its MTFP and ₹ 1,533 crore (41.39 *per cent*) more than the projections made in its budget during 2014-15.

(D) Subsidies

Table 1.20 indicates that subsidies as a percentage of revenue receipts decreased from 0.25 *per cent* (2013-14) to 0.15 *per cent* in 2014-15. In absolute terms, expenditure on payment of subsidies decreased by ₹ 23 crore from ₹ 81 crore in 2013-14 to ₹ 58 crore in 2014-15. During 2014-15 the major Departments which received subsidy were Industries and Commerce (64 *per cent*), Co-operation (21 *per cent*) and Welfare of Plain Tribes and Backward Classes (9 *per cent*). The State Government had not made any projection for subsidy in its MTFP during 2014-15.

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

Financial Assistance to Institutions	2010-11	2011-12	2012-13	2013-14	₹ in crore)	
					2014-15	
					Final Grant/ Appropriation	Actual
Municipal Corporations/Urban Sewerage Board	56.74	112.26	94.37	62.20	336.21	93.47
Co-operative Societies and Co-operative Institutions	1.00	1.18	7.88	5.50	13.31	12.53
Universities and Educational Institutions	1,539.47	1,602.93	2,239.27	2,760.62	1,632.60	1,267.36
Power Companies etc.	50.21	69.10	401.43	278.76	657.90	652.38
Assam State Housing Board (ASHB) etc.	0.40	0.46	2.11	4.58	5.42	5.22
Assam Khadi & Village Industries Board	12.18	21.56	27.01	24.77	23.37	23.37
Urban Development Authority	8.37	10.14	3.58	11.52	99.11	23.94
Autonomous Councils	127.58	123.88	404.88	393.42	427.04	308.17
Other Institutions	354.45	175.96	244.45	671.91	509.07	329.78*
Total	2,150.40	2,117.47	3,424.98	4,213.28	3,704.03	2,716.22
Assistance as percentage of RE	9.37	7.98	11.75	13.17	7.64	6.95

*Financial assistance to Other Institutions was mainly under (i) Assistance to Anchalik Panchayat: ₹ 25.89 crore; (ii) Assistance to Gaon Panchayat: ₹ 79.56 crore; (iii) Infrastructure Development for Industries: ₹ 24.42 crore and (iv) Assistance for Tribal Sub-Plan ₹ 18.34 crore.

The total assistance at the end of the year 2014-15 had increased by 26 per cent over the level of 2010-11. However, the assistance to boards and other institutions as a percentage of total revenue expenditure had decreased from 9.37 per cent in 2010-11 to 6.95 per cent in 2014-15. Financial assistance to Educational Institutions alone constituted more than 46 per cent of the total assistance of the State Government during 2014-15.

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 73rd 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 2015, there were 21 ZPs, 185 APs and 2,202 GPs in the State.

Urban Local Bodies (ULBs): In consonance with the 74th 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 2015, there were 94 ULBs in the State comprising of one Municipal Corporation, 34 MBs and 59 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 2010-11 to 2014-15 is presented in Tables 1.24 and 1.25.

Table 1.24: Resources of PRI

Source	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Own Revenue (Local Bodies)	23.46	87.85	176.16	NA	NA
State Finance Commission (SFC) transfers	119.36	227.96	104.42	158.23	298.84
Central Finance Commission (CFC) transfers	73.44	196.01	362.05	201.93	270.54
Grants for State sponsored schemes	341.86	520.73	89.09	197.29	147.04
GOI grants for Centrally Sponsored Schemes	1,684.81	1,323.36	1,211.38	2,000.58	1,879.94
Total	2,242.93	2,355.91	1,943.10	2,558.03	2,596.36

Source: Commissioner, P & RD, Assam and information furnished by GoA.

Table 1.25: Resources of ULBs

Source	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Own Revenue	128.78	151.57	190.04	NA	NA
SFC transfers	151.67	189.68	149.59	133.11	169.15
CFC transfers	12.04	31.97	44.28	-	39.74
Interest for delayed payment of CFC grants	-	0.11	0.20	0.12	0.18
State sponsored schemes	20.54	16.13	-	8.22	12.29
GOI grants for Centrally Sponsored Schemes	33.27	24.09	33.41	25.57	11.02
Total	346.30	413.55	417.52	167.02	232.38

Source: FASFC Report and information furnished by the Director, MA and the Director, T & CP, GoA.

During current year GOI grants for centrally sponsored schemes decreased significantly for both PRIs and ULBs.

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

The 73rd and 74th 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 Audit Report for the year 2013-14 was laid before the State Legislature on 10 August 2015.

Government of Assam had constituted (October 2012) Local Fund Accounts Committee (LFAC) to discuss the ATIRs on PRIs and ULBs. In December 2013, ATIR for the year 2009-10 was discussed by the LFAC. Moreover, Action Taken Report (ATR) on the ATIRs/Audit Report submitted to Government was still awaited (December 2015).

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 expenditure⁸, 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.

Table 1.26 compares the fiscal priority of the State Government with that of Special Category States regarding development expenditure, social sector expenditure, Economic Sector Expenditure and capital expenditure during 2014-15, taking 2011-12 as base year.

Table 1.26: Fiscal Priority of the State in 2011-12 and 2014-15

Fiscal Priority of the State	(In per cent)						
	AE/ GSDP	SSE/ AE	ESE/ AE	DE/ AE	CE/ AE	Education/ AE	Health/ AE
Average (Ratio) 2011-12 of							
Special Category States	26.39	37.02	28.37	61.26	14.02	18.86	5.40
Assam	23.13	39.97	24.07	64.03	8.61	23.67	5.54
Average (Ratio) 2014-15 of							
Special Category States	NA	38.14	28.89	63.51	14.22	19.31	5.49
Assam	23.73	42.78	25.01	67.79	8.97	25.59	4.41
AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; ESE: Economic Sector Expenditure; CE: Capital Expenditure.							

Table 1.26 reveals that development expenditure of the State of Assam was more than that of Special Category States (SCS) during both the years 2011-12 and 2014-15. However, capital expenditure during the same period was less than that of SCS.

⁸ 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.

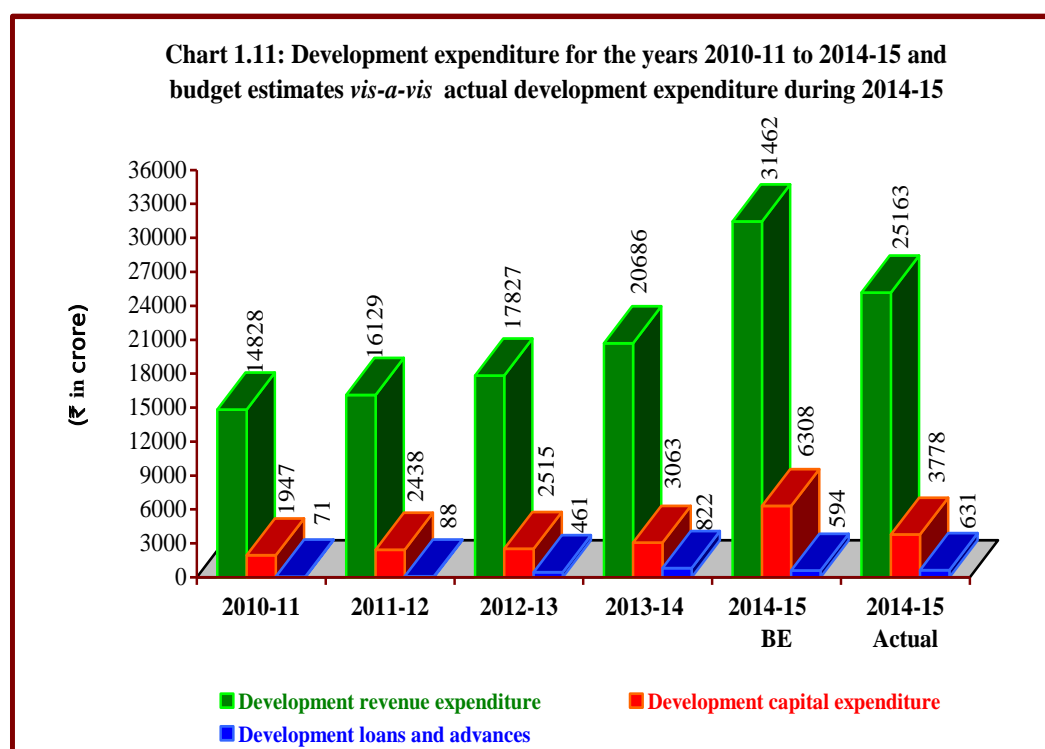
Further, **Table 1.27** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted and the previous years while **Table 1.28** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

Table 1.27: Development Expenditure

Components of Development Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					BE	Actual
Development Expenditure (a to c)	16,846 (67)	18,655 (64)	20,803 (65)	24,571 (68)	38,364 (68)	29,572 (68)
a. Development Revenue Expenditure	14,828 (59)	16,129 (55)	17,827 (55)	20,686 (57)	31,462 (56)	25,163 (58)
b. Development Capital Expenditure	1,947 (8)	2,438 (8)	2,515 (8)	3,063 (9)	6,308 (11)	3,778 (9)
c. Development Loans and Advances	71 (-)	88 (1)	461 (2)	822 (2)	594 (1)	631 (1)

Figures in parentheses indicate percentage to aggregate expenditure

The share of development expenditure to aggregate expenditure exhibited relative stability during the period 2010-15 and increased in 2014-15 by ₹ 5,001 crore (20.35 per cent) over the previous year. During the current year, the State Government earmarked 68 per cent of the estimated aggregate expenditure for development expenditure and this assessment was achieved at the end of the year. The relative share of development expenditure to total expenditure during 2010-15 is presented in **Chart 1.11**.



The development revenue expenditure increased significantly by ₹ 4,477 crore (21.64 per cent) from ₹ 20,686 crore in 2013-14 to ₹ 25,163 crore in 2014-15.

The increases under social and economic services were ₹ 3,238 crore and ₹ 1,239 crore respectively. The actual development revenue expenditure was less than the State's projection in budget by ₹ 6,299 crore.

The development capital expenditure also increased significantly by ₹ 715 crore (23.34 per cent) from ₹ 3,063 crore in 2013-14 to ₹ 3,778 crore in 2014-15. The increase of ₹ 715 crore in development capital expenditure was due to increase of expenditure under social services by ₹ 375 crore and economic services by ₹ 340 crore.

The development loans and advances decreased by ₹ 191 crore from ₹ 822 crore in 2013-14 to ₹ 631 crore in 2014-15. The actual development loans and advances was however, more than the State's projection in budget by ₹ 37 crore.

1.7.2 Efficiency of Expenditure Use

Table 1.28: Efficiency of expenditure use in selected Social and Economic services

(In per cent)

Social/ Economic Infrastructure	2013-14			2014-15		
	Ratio of CE to TE [®]	In RE, the share of		Ratio of CE to TE [®]	In RE, the share of	
		S & W	O & M [¥]		S & W	O & M [¥]
Social Services (SS)						
Education, Sports, Art and Culture	--	24.37	0.05	--	22.21	0.39
Health and Family Welfare	0.67	3.57	0.77	0.68	3.25	0.19
Water Supply, Sanitation & Housing & Urban Development	18.27	1.20	2.45	22.80	1.05	1.59
Other Social Services	0.02	1.97	0.41	--	1.87	0.06
Total (SS)	1.29	31.11	3.68	3.05	28.38	2.22
Economic Services (ES)						
Agriculture & Allied Activities	0.50	3.59	3.22	0.52	3.07	2.23
Irrigation and Flood Control	58.00	1.85	0.60	67.25	1.61	0.48
Special Areas Programmes	58.62	0.01	--	71.49	0.01	--
Transport	44.19	1.89	2.51	40.23	1.64	5.43
Other Economic Services	23.76	1.71	0.46	10.82	1.56	0.41
Total (ES)	32.96	9.05	6.79	31.20	7.89	8.54
TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operation & Maintenance. ® Total revenue and capital expenditure of the services concerned. ¥ Appendix X of Finance Accounts.						

The trends presented in **Table 1.28** reveals that the percentage of capital expenditure on social services to total expenditure on social services increased from 1.29 per cent in 2013-14 to 3.05 per cent in 2014-15. The increase was mainly under Water Supply, Sanitation and Housing & Urban Development sector under social services. However, the percentage of capital expenditure on economic services to total expenditure decreased from 32.96 per cent in 2013-14 to 31.20 per cent in 2014-15. The decrease was mainly under Transport and other economic services sector under economic services.

The share of salary and wages in revenue expenditure on social services decreased from 31.11 *per cent* in 2013-14 to 28.38 *per cent* in 2014-15 and the share of salary and wages in revenue expenditure on economic services also decreased from 9.05 *per cent* in 2013-14 to 7.89 *per cent* in 2014-15. The decrease was mainly in education, sports, art and culture sector under social services and agriculture and allied activities sector under economic services.

The share of operations and maintenance in revenue expenditure on social services also decreased from 3.68 *per cent* in 2013-14 to 2.22 *per cent* in 2014-15 while the share of operations and maintenance in revenue expenditure on economic services increased from 6.79 *per cent* in 2013-14 to 8.54 *per cent* in 2014-15. The decrease was mainly under Water Supply, Sanitation and Housing & Urban Development sector under social services and the increase was under transport sector under economic services.

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

Impact of expenditure on various Sectors

Appendix 1.4 depicts the progress achieved during 2014-15 as compared to 2013-14 in various sectors. In the education sector, number of upper primary schools increased from 7,646 in 2013-14 to 7,775 in 2014-15. However, enrollment of students in both lower and upper primary schools decreased nominally by 0.51 lakh and 0.01 lakh respectively during the year as compared to previous year 2013-14. There was no infrastructural improvement in the health sector during the year. In the power sector, the rural electrification improved marginally from 96.92 *per cent* in 2013-14 to 99.22 *per cent* in 2014-15. During the period, generation, purchase and consumption of power increased by 58 Million kWh, 1,029 Million kWh and 722 Million kWh respectively. In the Irrigation Sector, new irrigation potential of 0.55 lakh hectares was created in 2014-15 as compared to 0.20 lakh hectares only in 2013-14. Per capita income of the State increased significantly from ₹ 44,263 to ₹ 49,480 during the year.

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 2015 is given in **Table 1.29**.

Table 1.29: Department-wise profile of Incomplete Projects

(₹ in crore)

Department	No. of Incomplete Projects	Initial Budgeted Cost	Cost Overrun	Cumulative actual expenditure (March 2015)
Public Works (Roads)	37	205.24	*	96.77
Public Works (Buildings & National Highways)	8	452.90	*	233.85
Irrigation	17	128.94	*	78.18
Total	62	787.08	--	408.80

Source: Finance Accounts 2014-15.

* Information awaited from Government

As on 31 March 2015 there were 62 projects which were due to be completed by March 2015 remained incomplete and in which ₹ 408.80 crore was blocked. Of these, 48 projects involving ₹ 279.09 crore remained incomplete for less than three years, 10 projects involving an amount of ₹ 104.45 crore remained incomplete for periods ranging from three to five years and four projects involving ₹ 25.26 crore remained incomplete for more than five years. The cost overrun of incomplete projects could not be determined as the revised cost of incomplete projects could not be furnished to Audit, though called for.

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 2015, Government had invested ₹ 2,403.90 crore in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies (**Table 1.30**). The average return on this investment was 0.68 *per cent* while the Government paid an average interest rate of 6.40 *per cent* on its borrowings during 2014-15.

Table 1.30: Return on Investment

		(₹ in crore)				
		2010-11	2011-12	2012-13	2013-14	2014-15
1		2	3	4	5	6
(a)	Statutory Corporations (No. of concerns)	1,874.10 (4)	1,895.70 (4)	1,911.13 (4)	1,967.11 (4)	2,077.41 (4)
(b)	Rural Banks (No. of concerns)	11.16 (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)	29.05 (16)
(d)	Co-operatives (No. of concerns)	104.04 (18)	107.33 (18)	109.83 (18)	109.83 (18)	110.23 (18)
(e)	Government Companies (No. of concerns)	158.48 (24)	162.61 (24)	162.80 (24)	176.05 (24)	176.05 (24)
Total Investment		2,165.82	2,194.84	2,212.97	2,282.19	2,403.90
Return (₹ in crore)		14.98	13.64	11.64	12.05	16.23
Return (per cent)		0.69	0.62	0.53	0.53	0.68
Average rate of interest on Government borrowing (per cent)		6.58	6.78	6.57	6.53	6.40
Difference between interest rate and return (per cent)		5.89	6.16	6.04	6.00	5.72

During the last five years, *i.e.*, 2010-15, the State Government's investments had increased by ₹ 238.08 crore. During the current year, Government has invested ₹ 110.30 crore in Statutory Corporations and ₹ 11.01 crore in Joint Stock Companies. The increase in investments of ₹ 110.30 crore in Statutory Corporations during 2014-15 was mainly on account of increased capital contribution to Assam State Transport Corporation (₹ 110.30 crore).

Out of four Statutory Corporations, three were incurring losses and their accumulated losses amounted to ₹ 748.61 crore⁹. Similarly, out of 24 Government Companies in the State, 16 companies were incurring losses and their accumulated losses amounted to ₹ 423.38 crore. The major loss incurring Government Companies were Assam Industrial Development Corporation Ltd., (Investment: ₹ 29.71 crore; accumulated loss: ₹ 123.32 crore), Assam Agro Industries Development Corporation Ltd., (Investment: ₹ 22.08 crore; accumulated loss: ₹ 20.58 crore), Assam Seed Corporation Ltd., (Investment: ₹ 1.25 crore; accumulated loss: ₹ 19.95 crore), Assam Tea Corporation Ltd., (Investment: ₹ 8.07 crore; accumulated loss: ₹ 169.82 crore), Assam State Textile Corporation Ltd., (Investment: ₹ 4.77 crore; accumulated loss: ₹ 27.42 crore) and Assam State Development Corporation for Scheduled Caste Ltd., (Investment: ₹ 4.88 crore; accumulated loss: ₹ 23.74 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

⁹ Assam State Ware-housing Corporation : ₹ 12.39 crore (as on 31-03-2010);
Assam State Transport Corporation (ASTC) : ₹ 732.85 crore (as on 31-03-2012);
Assam Financial Corporation, Guwahati : ₹ 3.37 crore (as on 31-03-2015).

institutions/ organisations. **Table 1.31** presents the outstanding loans and advances as on 31 March 2015, interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.31: Average Interest received on Loans Advanced by the State Government

	(₹ in crore)				
Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2010-11	2011-12	2012-13	2013-14	2014-15
Opening Balance	2,944	2,987	3,054	3,507	4,323
Amount advanced during the year	71	88	460	822	631
Amount recovered during the year	28	21	7	6	10
Closing Balance	2,987	3,054	3,507	4,323	4,944
Of which Outstanding balance for which terms and conditions have been settled	--	--	--	--	
Net addition	43	67	453	816	621
Interest Receipts	8	11	27	18	15
Interest receipts as per cent to outstanding Loans and advances	0.27	0.36	0.77	0.42	0.30
Average rate of interest on Government borrowing (per cent)	6.58	6.78	6.57	6.53	6.40
Difference between interest payments and interest receipts (per cent)	6.31	6.42	5.80	6.11	6.10

The total amount of outstanding loans and advances as on 31 March 2015 was ₹ 4,944 crore. The amount of loans disbursed during the year decreased by 23 per cent from ₹ 822 crore in 2013-14 to ₹ 631 crore in 2014-15. Out of the total amount of loans advanced during the year, ₹ 3.83 crore went to social services, ₹ 626.35 crore to economic services and ₹ 0.53 crore to Government servants. Under social services, major portion of loan went to Housing (60 per cent) and Urban Development (34 per cent) and in economic services, the major portion of loans went to loans for Power Projects (97 per cent) followed by loans to consumer industries (two per cent). Recovery of loans and advances increased from ₹ six crore in 2013-14 to ₹ 10 crore in 2014-15. However, interest receipt against the loans and advances decreased by 17 per cent from ₹ 18 crore in 2013-14 to ₹ 15 crore in 2014-15. During 2014-15, fresh loans and advances (₹ 630 crore) were made during the year to the eight loanee entities¹⁰ from whom repayments of earlier loans (₹ 2,679.30 crore) were in arrears. Out of

10

1. Assam Urban Water Supply and Sewerage Development Board	: ₹	45.00 crore
2. Assam Tea Corporation Ltd.	: ₹	28.11 crore
3. Assam Hills Small Industries Development Corporations	: ₹	26.21 crore
4. Assam Plantation Crops Development Corporations Ltd.	: ₹	1.61 crore
5. Assam Power Distribution Company Ltd.	: ₹	1,982.74 crore
6. Assam State Housing Board	₹	3.43 crore
7. Assam Financial Corporation	₹	563.96 crore
8. Co-operative Societies	₹	28.24 crore
	₹	2,679.30 crore

eight entities, loans in respect of Assam Hills Small Industries Development Corporations (₹ 26.21 crore) were in arrears since 1976-77.

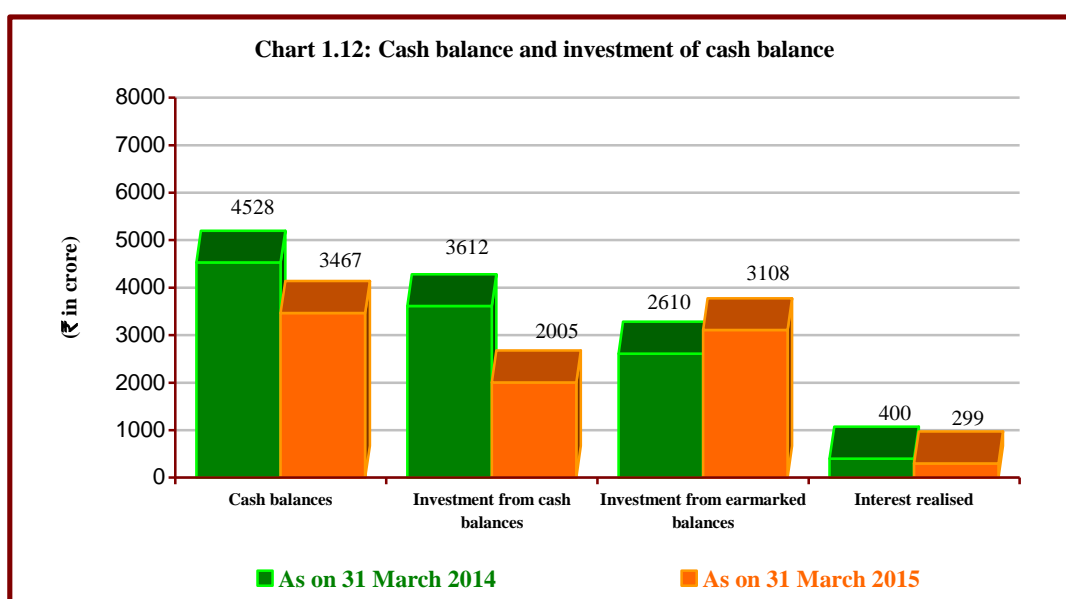
1.8.4 Cash Balances and Investment of Cash Balances

Table 1.32 and Chart 1.12 depict the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.32: Cash balances and investment of cash balances

(₹ in crore)

	Opening balance on 01-04.2014	Closing balance on 31.03.2015
General Cash Balance		
Cash in treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 1,704.63	(-) 1,652.59
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
Total	(-) 1,704.63	(-) 1,652.59
Investments held in Cash Balance investment account	3,611.98	2,004.71
Total (a)	1,907.35	352.12
Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	9.69	6.18
Permanent advances for contingent expenditure with department officers	0.46	0.46
Investment of earmarked funds	2,610.49	3,108.37
Total (b)	2,620.64	3,115.01
Total (a) + (b)	4,527.99	3,467.13
Interest realised	400.17	298.76



Cash balances of the State Government at the end of the current year decreased from ₹ 4,528 crore in 2013-14 to ₹ 3,467 crore in 2014-15. The State Government from the investments made in GOI Treasury Bills, had earned an interest of ₹ 299 crore during 2014-15. Further, the Government invested ₹ 3,108 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2015. The interest receipts against investment on cash balance was 14.90 per cent during 2014-15 while Government paid interest at the rate of 6.40 per cent only on its borrowings during the year.

1.9 Assets and Liabilities

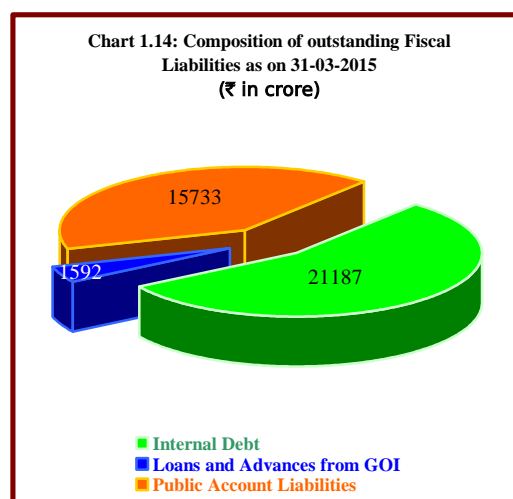
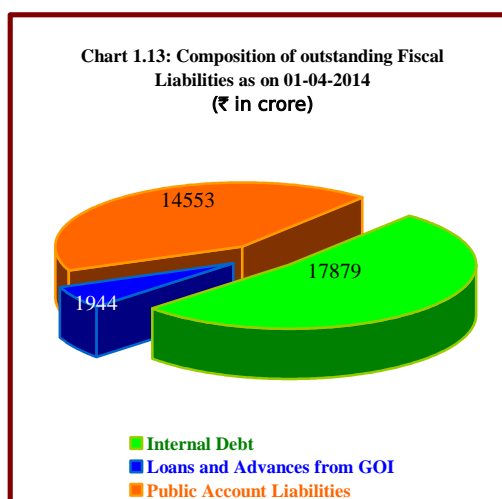
1.9.1 Growth and composition of Assets and Liabilities

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 1.5** gives an abstract of such liabilities and assets as on 31 March 2015 compared with the corresponding position as on 31 March 2014. 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 1.3. Table 1.33** 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 1.33: Fiscal Liabilities-Basic Parameters

Parameters	2010-11	2011-12	2012-13	2013-14	2014-15
Fiscal Liabilities[#] (₹ in crore)	29,693	31,497	32,897	34,376	38,512
Rate of Growth (per cent)	4.31	6.08	4.44	4.50	12.03
Ratio of Fiscal Liabilities to:					
GSDP (per cent)	26.35	25.02	23.77	21.56	20.95
Revenue Receipts (per cent)	129.07	114.72	107.19	106.71	100.86
Own Resources (per cent)	357.62	299.83	306.76	293.81	324.64
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (ratio)	0.248	0.518	0.447	0.296	0.788
Revenue Receipts (ratio)	0.275	0.314	0.377	0.907	0.649
Own Resources (ratio)	0.593	0.229	2.135	0.495	8.655

[#] 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 5.94 *per cent* during the period 2010-15. During the current year, the fiscal liabilities of the State Government increased by ₹ 4,136 crore from ₹ 34,376 crore in 2013-14 to ₹ 38,512 crore in 2014-15. The increase in fiscal liabilities was mainly due to increase in the internal debt (₹ 3,308 crore) and Public Account liabilities (₹ 1,180 crore), which was however, offset by decrease in loans and advances from the GOI (₹ 352 crore). The ratio of fiscal liabilities to GSDP had improved and decreased from 21.56 *per cent* in 2013-14 to 20.95 *per cent* in 2014-15 which was well within the norms (28.5 *per cent*), prescribed by the FC-XIII. The fiscal liabilities stood at nearly 1.01 times of the revenue receipts and 3.25 times of the State's own resources at the end of 2014-15. The buoyancy of the liabilities with respect to GSDP during the year was 0.788 indicating that for each one *per cent* increase in GSDP, fiscal liabilities grew by 0.788 *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 2015, the balance in the sinking fund was ₹ 3,091.20 crore, of which ₹ 3083.97 crore had been invested.

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 1.34**.

Table 1.34: Guarantees given by the Government of Assam

Guarantees	2012-13	2013-14	2014-15
Maximum amount guaranteed	599	582	582
Outstanding amount of guarantees including interest	114	90	143
Percentage of maximum amount guaranteed to total revenue receipts	1.95	1.81	1.52
Criteria as per the Assam Fiscal Responsibility and Budget Management Act, 2011.	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 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 Accountant General (A&E). During 2014-15, the State Government contributed only ₹ one crore to the Fund against required amount of contribution of ₹ 3.42 crore (3 *per cent* of ₹ 114 crore). This led to short contribution of ₹ 2.42 crore by the State Government during the year. No guarantees were invoked during the year. As on 31 March 2015, the total amount lying in the Fund was ₹ 23.99 crore (including the interest of ₹ 1.68 crore for 2014-15) 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 2014-15 stood at ₹ 143 crore. It was 1.33 *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, ₹ 56.31 crore (39 *per cent*) pertained to Power 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 1.35** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2010-11.

Table 1.35: Debt Sustainability: Indicators and Trends

(₹ in crore)					
Indicators of Debt sustainability	2010-11	2011-12	2012-13	2013-14	2014-15
Debt/GSDP (<i>per cent</i>)	26.35	25.02	23.77	21.56	20.95
Sufficiency of Non-debt Receipts (Resource Gap)	(+) 2,052	(+) 345	(+) 129	(-) 2,265	(-) 1,649
Net Availability of Borrowed Funds	(-) 682	(-) 1,238	(-) 1,765	(-) 1,387	(+) 1,240
Burden of Interest Payments (IP/RR Ratio)	8.31	7.55	6.89	6.82	6.11
IP/Own Tax Ratio	32.24	27.15	19.72	18.79	19.67
Maturity Profile of State					
0 – 1 Year	432.61	453.59	475.30	330.50	101.51
1 – 3 Years	1,843.08	2,312.18	2,055.47	2,505.94	2,743.02
3 – 5 Years	2,620.42	2,546.94	2,868.46	3,102.00	2,431.96
5 – 7 Years	2,863.98	3,099.21	2,439.83	3,867.58	5,640.36
7 Years and above	12,382.27	11,536.67	11,965.13	10,017.00	11,861.41

Table 1.35 reveals that the debt-GSDP ratio had declined from 26.35 in 2010-11 to 20.95 in 2014-15, which was a positive sign towards fiscal consolidation 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 2010-15. However, the positive resource gap turned negative during 2013-14 and remained the same during current year also at ₹ 1,649 crore.

The Public Debt Receipts of the State increased from ₹ 2,045 crore in 2010-11 to ₹ 4,582 crore in 2014-15 at an annual average rate of 24.81 *per cent*. It increased significantly by 283 *per cent* (₹ 3,386 crore) from ₹ 1,196 crore in 2013-14 to ₹ 4,582 crore in 2014-15. So far as year-end cash balance of the State is concerned, it decreased by ₹ 1,061 crore from ₹ 4,528 crore in 2013-14 to ₹ 3,467 crore in 2014-15.

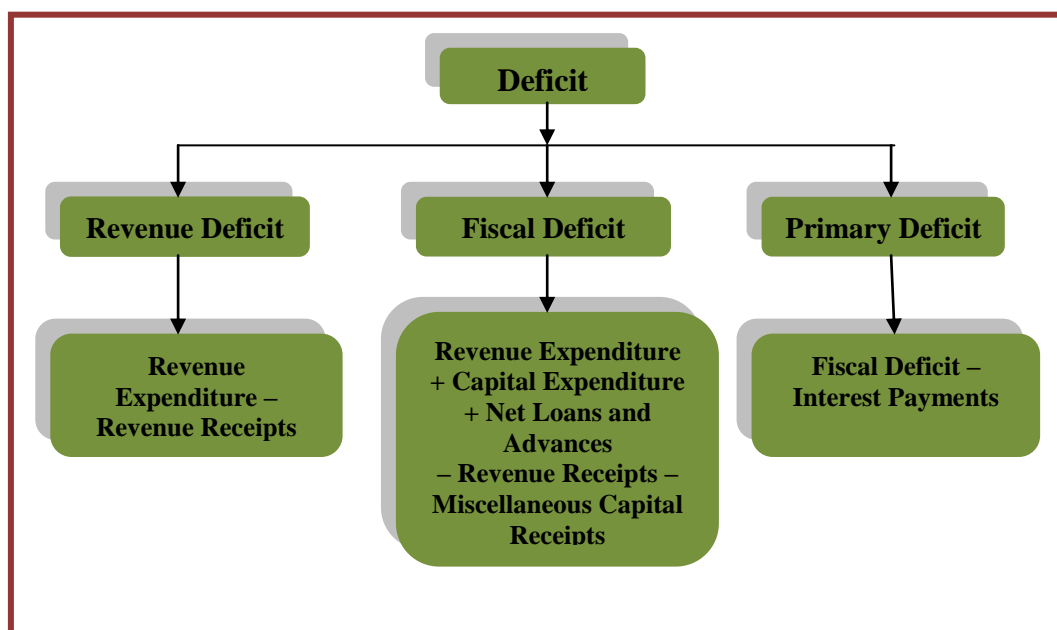
High level of surplus cash in recent past seems to provide some headroom to withstand pressure on finances. The reason for cash accumulation was attributed to conservative approach in capital spending since the capital outlay as a percentage of total expenditure ranged between a meagre eight to nine *per cent* during the period from 2010-15.

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. **Chart 1.15** gives an indication of various kinds of deficits that occur if the Government borrows excessively to balance the budget.

Chart 1.15: Type of deficits



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 2014-15.

1.11.1 Trends in Surplus/Deficit

Charts 1.16 and 1.17 present the trends in deficit indicators over the period 2010-15.

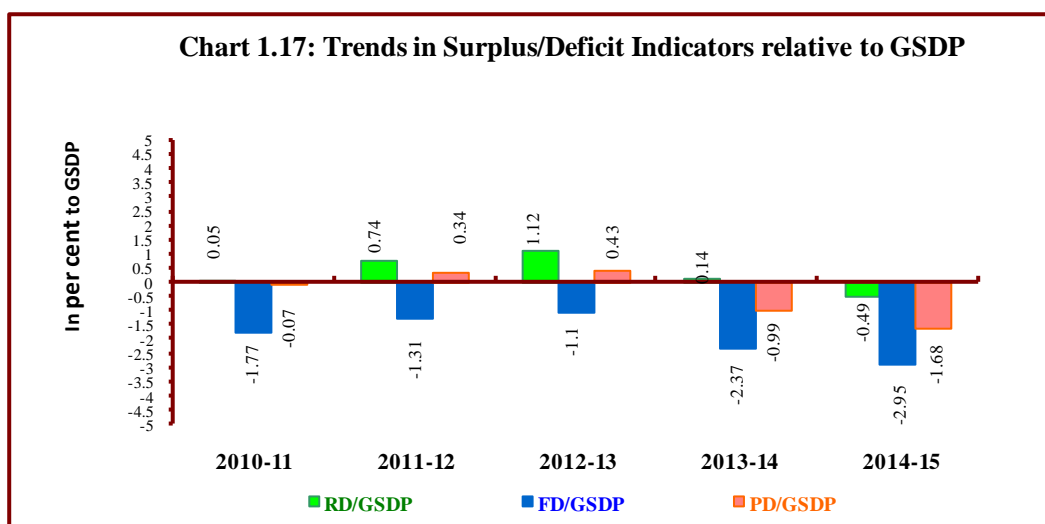
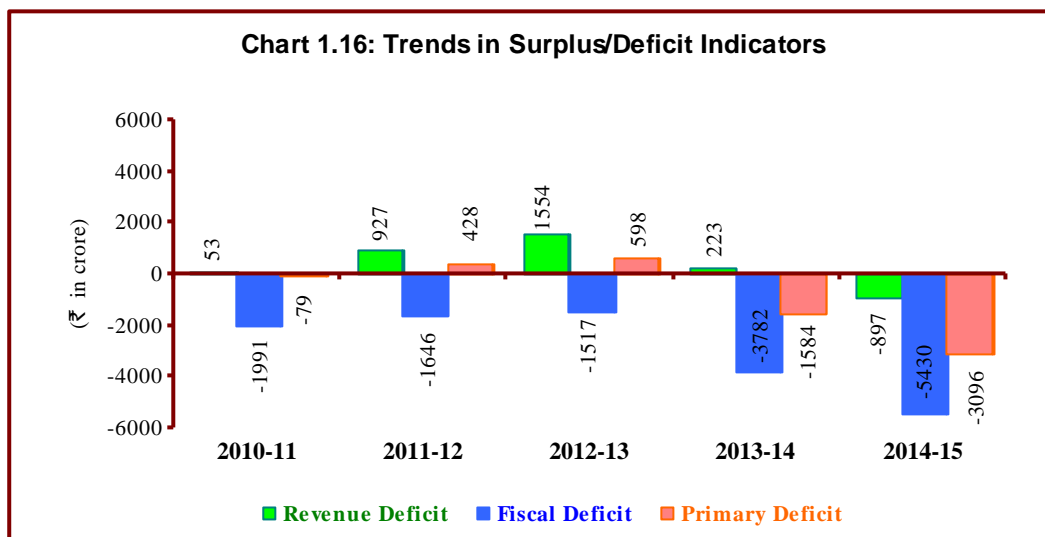


Chart 1.16 reveals that the State had a revenue surplus during last four years i.e., 2010-14, which turned into revenue deficit during the current year i.e., 2014-15. The deficit in revenue account (₹ 897 crore) during the current year was due to revenue receipts being less than revenue expenditure. During the current year revenue receipts increased only by 18.53 per cent (₹ 5,969 crore) over the previous year whereas revenue expenditure increased by 22.16 per cent (₹ 7,088 crore) during the same period. The increase in revenue expenditure (₹ 7,088 crore) in the current year was mainly on account of sufficient growth

rate of 21.80 *per cent* (₹ 3,238 crore) in social services and 21.23 *per cent* (₹ 1,239 crore) in economic services.

The fiscal deficit which represents the gap between the total resources and total expenditure decreased by ₹ 1,648 crore from the level of ₹ 3,782 crore in 2013-14 to ₹ 5,430 crore in 2014-15.

During 2010-11 the State had primary deficit which took a turnaround and became primary surplus during the years 2011-12 and 2012-13. In the subsequent two years i.e., 2013-14 and 2014-15 the State had primary deficit of ₹ 1,584 crore and ₹ 3,096 crore respectively. Increase in fiscal deficit and interest payment by ₹ 1,648 crore and ₹ 136 crore respectively resulted in increase in primary deficit of ₹ 1,512 crore from 2013-14 to 2014-15.

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 1.36**.

Table 1.36: Components of fiscal deficit and its financing pattern

		(₹ in crore)				
Particulars		2010-11	2011-12	2012-13	2013-14	2014-15
1		2	3	4	5	6
Composition of Fiscal Deficit (FD/GSDP) Deficit (+)/Surplus (-)		1,991	1,646	1,517	3,782	5,430
		(1.77)	(1.31)	(1.10)	(2.37)	(2.95)
1	Revenue Deficit	(-) 53	(-) 927	(-) 1,554	(-) 223	(+) 897
2	Net Capital Expenditure	(+) 2,001	(+) 2,506	(+) 2,617	(+) 3,189	(+) 3,912
3	Net Loans & Advances	(+) 43	(+) 67	(+) 453	(+) 816	(+) 621
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	(+) 300.03	(-) 654.77	(-) 696.40	(-) 585.66	(+) 2,152.93
2	Loans from GOI	(-) 107.69	(-) 95.21	(-) 86.62	(-) 113.31	(-) 351.89
3	Special Securities Issued to NSSF	(+) 860.47	(+) 474.85	(+) 643.25	(+) 668.57	(+) 1,078.14
4	Loans from Financial Institutions	(+) 69.12	(+) 81.36	(-) 4.62	(+) 49.24	(+) 76.05
5	Small Savings, PF etc.	(+) 540.41	(+) 634.98	(+) 807.52	(+) 837.17	(+) 890.13
6	Deposit & Advances	(-) 728.61	(+) 437.17	(+) 413.21	(+) 157.47	(-) 233.54
7	Suspense and Misc.	(+) 1,613.13	(+) 34.76	(-) 404.99	(+) 2,786.10	(+) 1,518.87
8	Remittances	(+) 27.97	(-) 50.84	(-) 35.27	(+) 10.32	(+) 30.26
9	Reserve Fund	(-) 153.12	(+) 67.87	(-) 118.35	(+) 255.66	(+) 320.62
10	Decrease/increase in cash balance with RBI	(-) 431.16	(+) 15.88	(+) 998.76	(-) 283.26	(-) 52.04
*All these figures are net of disbursements/outflows during the year						

It can be seen from **Table 1.36** that there was declining trend in fiscal deficit during the years 2010-11 to 2012-13 but it increased significantly during the years 2013-14 and 2014-15. During 2014-15, the fiscal deficit was mainly financed by Market Borrowings, Special Securities issued to NSSF, Small Savings, PF etc., and Suspense and Miscellaneous heads.

The increase in capital expenditure during the year 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 1.37**) 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 1.37: 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)
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
2014-15	38,191	36,744	3,912	631	41,287	(+) 1,447	(-) 3,096

There was a primary deficit in the State during the year 2010-11 but the turnaround came in the years 2011-12 and 2012-13 when the State exhibited primary surplus. However, during the subsequent two years *i.e.*, 2013-14 and 2014-15 there were primary deficits 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 2010-15, the percentage of capital expenditure in primary expenditure had shown inter-year fluctuation and increased marginally from 8.66 *per cent* in 2010-11 to 9.47 *per cent* in 2014-15.

The State should give more emphasis on increase in the percentage of capital expenditure in primary expenditure as it would indicate 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 (February 2008) the policy on public private partnership in Infrastructure Development in the State. **Table 1.38** indicates that during 2013-14 and 2014-15, Government of Assam had taken up 19 PPP projects for implementation of which five projects¹¹ were completed, eight were under implementation/construction and remaining six were under planning/pipeline as on 31 March 2015.

¹¹ (i) Champamati Power Project, Kokrajhar (4 MW),
(ii) G.N.C Engineering Institute of Management and Technology, Tezpur,
(iii) O & M of Organic Agriculture Produces Market Complex at Sixmile, Guwahati;
(iv) North East Tribal Museum & Cultural Centre;
(v) O & M of Skilled Development Training Centre.

Table 1.38: Status of implementation of PPP projects

Sl No.	Particulars	2013-14	2014-15
1.	No. of completed projects of which	2	3
	<i>Cost incurred of which (₹ in crore)</i>	61.50	26.21
	<i>Government's contribution (₹ in crore)</i>	land	26.21
2.	No. of projects under implementation of which	8	8 (same projects as in 2013-14)
	<i>Cost incurred of which (₹ in crore)</i>	3201.70	3201.70
	<i>Government's contribution (₹ in crore)</i>	13.28/land	13.28/land
3.	Under Planning/ Pipeline projects of which (In No.)	4	6 (includes 4 projects of 2013-14)
	<i>Cost of the project of which</i>	<i>Cost not finalised</i>	<i>Cost not finalised</i>
	<i>Government's contribution</i>	--	--

Source: Planning and Development Department, Government of Assam.

Information for 2013-14 was revised at the instance of Planning and Development Department.

Although the State Government had completed five PPP projects during last two years i.e., 2013-15, the PPP cell under the control of Planning and Development Department could not furnish any information regarding the date of commission, revenue sharing pattern etc., of the completed projects, though called for.

1.13 Conclusion and Recommendations

The fiscal position of the State are viewed in terms of key fiscal parameters – revenue deficit, fiscal deficit and primary deficit. The State had been maintaining revenue surplus during the last four years of five year period – 2010-15, however, it turned into deficit during the current year i.e., 2014-15. The fiscal deficit of the State at 2.95 per cent was lower than 3 per cent of GSDP, the limit prescribed under the Assam Fiscal Responsibility and Budget Management (AFRBM) Act 2011. However, primary deficit of the last year further decreased and stood at ₹ 3,096 crore during 2014-15.

Revenue Receipts

Revenue receipts grew by ₹ 5,969 crore (19 per cent) over the previous year. The increase was contributed by tax revenue ₹ 455 crore (eight per cent), State's share of Union Taxes and Duties by ₹ 709 crore (12 per cent) and Grants-in-aid from Government of India (GOI) by ₹ 5,097 crore (85 per cent). The increase was however, offset by decrease in non-tax revenue by ₹ 292 crore (five per cent).

The revenue receipts at ₹ 38,181 crore was more by ₹ 891 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹² (₹ 37,290 crore).

(Para-1.1.1)

Revenue Expenditure

The overall revenue expenditure of the State increased by 70.26 per cent from ₹ 22,952 crore in 2010-11 to ₹ 39,078 crore in 2014-15 at an annual average rate of 14.05 per cent. The NPRE constituted a dominant share of nearly 76 per cent in the revenue expenditure and increased by ₹ 4,725 crore (18.93 per cent) over the previous year. The PRE increased by ₹ 2,363 crore (33.62 per cent) from ₹ 7,028 crore in 2013-14 to ₹ 9,391 crore in 2014-15.

(Para-1.6.3)

During 2014-15, the development expenditure (₹ 29,572 crore) increased by ₹ 5,001 crore (20.35 per cent) over the previous year. The relative share of the revenue developmental expenditure was 58 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 of revenue expenditure. Salaries and wages alone accounted for nearly 47 per cent of revenue receipts of the State during 2014-15. It increased by 13 per cent from ₹ 15,814 crore in 2013-14 to ₹ 17,829 crore in 2014-15. Although expenditure on salaries (₹ 17,582 crore) during 2014-15 was less by ₹ 3,153 crore (15 per cent) than assessed (₹ 20,735 crore) by the State Government in its budget, it was more by ₹ 1,525 crore (nine per cent) than the projection of ₹ 16,057 crore made in MTFP and by ₹ 10,067 crore (134 per cent) than the assessment made by the FC-XIII (₹ 7,515 crore).

(Paras-1.6.4 and 1.7.1)

Investment and Returns

As on 31 March 2015 there were 62 projects which were due to be completed by March 2015 remained incomplete and in which ₹ 408.80 crore was blocked. Of these, 48 projects involving ₹ 279.09 crore remained incomplete for less than three years, 10 projects involving an amount of ₹ 104.45 crore remained incomplete for periods ranging from three to five years and four projects involving ₹ 25.26 crore remained incomplete for more than five years. 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)

¹² 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.

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 0.69 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.40 to 6.78 *per cent* during the corresponding period.

(Para-1.8.2)

Cash balances of the State Government at the end of the current year decreased from ₹ 4,528 crore in 2013-14 to ₹ 3,467 crore in 2014-15. The State Government from the investments made in GOI Treasury Bills, had earned an interest of ₹ 299 crore during 2014-15. Further, the Government invested ₹ 3,108 crore in Sinking Fund and Development and Welfare Fund as of 31 March 2015. The interest receipts against investment on cash balance was 14.90 *per cent* during 2014-15 while Government paid interest at the rate of 6.40 *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 5.94 *per cent* during the period 2010-15. During the current year, the fiscal liabilities of the State Government increased by ₹ 4,136 crore from ₹ 34,376 crore in 2013-14 to ₹ 38,512 crore in 2014-15. The ratio of fiscal liabilities to GSDP had improved and decreased from 21.56 *per cent* in 2013-14 to 20.95 *per cent* in 2014-15 which was well within the norms (28.5 *per cent*), prescribed by the FC-XIII. The fiscal liabilities stood at nearly 1.01 times of the revenue receipts and 3.25 times of the State's own resources at the end of 2014-15.

(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

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, savings/excesses and amount surrendered during 2014-15 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/ appro piation	Supplemen tary grant/ appro piation	Total	Actual expenditure	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March 2015	Percentage of savings surrendered by 31 March (col.7/col 6)
1	2	3	4	5	6	7	8	9	10
Voted	I Revenue	46,318.69	3,932.60	50,251.29	36,582.13	(-) 13,669.16	3,767.53	3,764.62	27.56
	II Capital	7,459.16	2,804.61	10,263.77	3,912.27	(-) 6,351.30	522.04	522.04	8.22
	III Loans & Advances	593.54	183.68	777.22	630.71	(-) 146.71	5.82	4.25	3.97
Total Voted		54,371.39	6,920.89	61,292.28	41,125.11	(-) 20,167.17	4,295.39	4,290.91	21.30
Charged	IV Revenue	2,633.54	4.53	2,638.07	2,520.33	(-) 117.74	3.33	3.03	2.83
	V Capital	-	-	-	-	-	-	-	-
	VI Public Debt Repayment	1,420.54	-	1,420.54	3,190.23	(+)1,769.69	-	-	-
Total Charged		4,054.08	4.53	4,058.61	5,710.56	(+) 1,651.95	3.33	3.03	-
Appropriation to Contingency Fund (if any)		-	-	-	-	-	-	-	-
Grand Total		58,425.47	6,925.42	65,350.89	46,835.67	(-) 18,515.22	4,298.72	4,293.94	23.22

The overall savings of ₹ 18,515.22 crore was the net result of total saving of ₹ 22,316.86 crore in 73 grants and three appropriations under Revenue Section, and 29 grants under Capital Section offset by excess of ₹ 3,801.64 crore in three grants each under Revenue and Capital Section. Further, out of overall savings of ₹ 18,515.22 crore, only 23.22 per cent (₹ 4,298.72 crore) were surrendered by Government during 2014-15.

The reasons for savings/excess were called for by the Accountant General (Accounts & Entitlement) in respect of 1,926 sub-heads/sub sub-heads. Out of 1,926 sub-heads/sub sub-heads, explanations for variations were received for 118 sub-heads/sub sub-heads only within the specified period, of which explanations for variations in respect of 80 sub-heads/sub sub-heads were incorporated in the Appropriation Accounts of 2014-15 and the explanations for remaining 38 could not be incorporated in the Accounts due to information being incomplete or unspecific.

2.2.2 Appropriation vis-à-vis Allocative Priorities

The audit of appropriation accounts revealed that in 59 cases relating to 52 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 ₹ 22,316.86 crore, savings of ₹ 21,508.83 crore (96.38 per cent) occurred in 48 cases relating to 41 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 (November 2015).

2.2.3 Excess Expenditure

In five cases under four grants and one appropriation, expenditure of ₹ 9,639.53 crore exceeded the approved provision by ₹ 3,800.62 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 ₹ 2,174.94 crore was incurred in 96 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 2014-15

				(₹ in crore)
Sl No.	Grant No./ Appropriation	Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	17	4059-0271-584	Works	19.16
2	30	2215-799-0291	Miscellaneous Public Works Advances General	274.89
3	57	2501-800-3402	National Rural Employment Guarantee Scheme	136.41
4		2501-800-5309	Indira Awas Yojana	87.20
5	76	3604-200-3673-708	Panchayat Raj Institutions (Award of Central Finance Commission), KAAC, Sixth Schedule (Pt. I) Areas	615.25
6	64	3054-799-0291	Miscellaneous Public Works Advances	404.26
7	Appropriation	6004-4174	Brahmaputra Valley Flood Control Projects Areas General	255.01
8	76	5054-337-1536	Works, Sixth Schedule (Pt. I) Areas	35.77
9	78	2225-2971	Administration Grants for Bodoland Territorial Council (BTC), Sixth Schedule (Pt. I) Areas	27.22
10	78	4552-226	Welfare of Plain Tribes & Backward Classes Department, Sixth Schedule (Pt. I) Areas	27.20
11	78	4552-5348	Provision for State Share of Non-Lapsable Central Pool of Resources (NLCPR) Loan Component, Sixth Schedule (Pt. I) Areas	39.24
12	78	5054-03-337	Road Works, Sixth Schedule (Pt. I) Areas	19.88

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

2.2.5 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 117th 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 ₹ 5,958.89 crore for the years 2002-03 to 2013-14 had not been regularised (November 2015) as detailed in **Appendix 2.5**. 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 th 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.
2013-14	5	-	1,499.89	Not yet discussed by PAC.
Total	53	26	5,958.89	

Thus, the excess expenditure of ₹ 5,958.89 crore requires regularisation under Article 205 of the Constitution of India.

2.2.6 Excess over provision during 2014-15 requiring regularisation

Table 2.4 contains the summary of total excess expenditure amounting to ₹ 3,801.63 crore incurred in five grants and one appropriation over authorisation from the Consolidated Fund of State (CFS) during 2014-15.

Table 2.4: Excess expenditure over provision during 2014-15 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)	3,678.23	5,230.09	1,551.86
2	30-Water Supply and Sanitation (Revenue Voted)	459.16	670.89	211.73
3	55-Forestry and Wildlife (Capital Voted)	-	1.01	1.01
4	Appropriation- Public Debt and Servicing of Debt (Capital Charged)	1,420.54	3,190.23	1,769.69
5	72-Relief and Rehabilitation (Revenue Voted)	57.78	76.43	18.65
6	78-Welfare of Plain Tribes & Backward Classes (B.T.C.) (Capital Voted)	223.20	471.89	248.69
Total		5,838.91	9,640.54	3,801.63

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

2.2.7 Unnecessary supplementary provision

Supplementary provision aggregating ₹ 3,686.11 crore obtained in 59 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 2.6*.

2.2.8 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 three sub-heads/sub sub-heads out of which the saving in two sub-heads was more than ₹ one crore as detailed in *Appendix 2.7*. Moreover, in 18 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 ₹ one crore in nine sub-heads as detailed in *Appendix 2.8*.

Thus, substantial savings of more than ₹ one crore registered in 11 cases, where the re-appropriation was made, indicate that the funds could not be spent as estimated and planned under the respective heads.

2.2.9 Substantial surrenders

Substantial surrenders (sum exceeding ₹ 10 crore and above in each case) were made on 30th and 31st March 2015 in respect of 14 cases on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹ 5,057.05 crore in those 14 cases, ₹ 1,836.73 crore (36.32 per cent) was surrendered at the close of the year. The details are given in **Appendix 2.9**.

Of these, surrendered amount exceeded ₹ 100 crore in seven cases. The details of such cases are given in **Table 2.5**.

Table 2.5: Cases of surrender in excess of ₹ 100 crore on 30th and 31st March 2015

Sl No.	Number and Name of Grant	Major Head	Budget Provision	Surrender	(₹ in crore)
					Percentage of surrender to total provision
1	27 - Art and Culture	2205	187.24	102.14	54.55
2	31 - Urban Development (Town and & Country Planning)	2217	138.72	101.41	73.10
3	37 - Food Storage, Warehousing and Civil Supplies	2408	357.47	274.33	76.74
4	44 - North Eastern Council Schemes	4552	1,560.79	248.38	15.91
5	50 - Other Special Areas Programmes	2575	225.11	133.37	59.25
6	51 - Soil and Water Conservation	2402	244.99	197.96	80.80
7	56 - Rural Development (Panchayat)	2515	1,459.46	539.70	36.98

Thus, surrender of funds at the fag end of March 2015 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.

2.2.10 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 2014-15 there were however, 47 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 ₹ 13,640.28 crore (74 per cent of the total savings) (**Appendix 2.10**).

In addition to above, of the total savings of ₹ 8,097.59 crore under 15 grants (saving of ₹ five crore and above registered in each grant), only ₹ 3,732.17 crore (46 per cent) was surrendered and ₹ 4,365.42 crore (54 per cent) were not surrendered, details of which are given in **Appendix 2.11**.

2.2.11 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 23 cases listed in **Appendix 2.12**, 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 2015. **Table 2.6** presents the major heads where more than 80 *per cent* of the total expenditure was incurred during the last month of the financial year.

Table 2.6: Cases of rush of expenditure (80 *per cent* and above) towards the end of the financial year 2014-15

(₹ in crore)

Sl No.	Grant No and Name	Head of Account	Total expenditure during the year	Expenditure during March 2015	
				Amount	Percentage of total expenditure
1	49 - Irrigation	4702	283.04	243.12	85.90
2	63 - Water Resources	4711	480.17	420.30	87.53
3	67 - Horticulture	2401	38.27	32.07	83.80
4	69 - Scientific Services and Research	3425	21.65	19.19	88.64

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 fag 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 2nd of the following month. The Controlling Officer shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Accountant General (A&E) by 25th of the following month. The Treasury Officers should ensure that no payment is made after the 10th 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 ₹ 1,974.96 crore against the amount of AC bills of ₹ 3,202.29 crore leading to an outstanding balance of DCC bills of ₹ 1,227.33 crore as on 31 March 2015. Year-wise details are given in **Table 2.7**.

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

Year	Amount of AC bills	Amount of DCC bills	(₹ in crore)	
			DCC bills received as percentage to AC bills	Outstanding DCC bills
Upto 2012-13	2,393.78	1,645.21	68.73	748.57
2013-14	444.50	303.83	68.35	140.67
2014-15	364.01	25.92	7.12	338.09
Total	3,202.29	1,974.96	61.67	1,227.33

Department-wise pending DCC bills for the years up to 2014-15 are detailed in *Appendix 2.13*.

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 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 2014-15 also as indicated in the **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	4	1	54
2	Expenditure	59	34	17	8

It would be evident from the above table that during 2014-15, out of 59 Controlling Officers (COs), only four carried out full reconciliation of departmental receipts figures and 34 carried out full reconciliation departmental expenditure figures with those reflected in the books of Office of the 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 the Office of the Accountant General (Accounts and Entitlement), Assam regarding operation/closure of PDA during 2014-15 revealed that 42 PD Accounts involving ₹ 9.98 crore were existing as on 31 March 2015 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 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.

2.5 End use of Cess

The Government of Assam notified (January 2011) “Assam Cess Utilisation Policy for development and welfare of Small Tea Growers of Assam, 2010” which stipulates that the proceeds of the duties of Cess levied shall be credited to the Consolidated Fund of the State. The State Government will provide necessary fund to the state level society out of the amount so deposited in the consolidated fund for the development of small and marginal tea growers, welfare of tea labourers in unorganized sectors.

Test check of records of the Director of Tea, Assam revealed that during the period 2010-11 to 2014-15, Cess on green leaf amounting to ₹ 121.23 crore was collected by the State Government. Of this, ₹ 15 crore only was sanctioned during the year 2012-13 for the welfare of tea growers and labourers leaving a balance of ₹ 106.23 crore (87.62 *per cent*) which remained unutilized at the end of 2014-15. This indicates poor utilization of cess funds collected for the development of small and marginal tea growers, welfare of tea labourers in unorganized sectors defeating the intended objective.

2.6 Outcome of review of selected Grant

2.6.1 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 titled “Prescribed Budgetary Procedure and compliance thereof under Grant No. 58” was conducted between July-September 2015 in respect of Major Heads of account 2852 - Industries, 4885 - Capital outlay on Industries and Minerals and 6860-Loans for consumer Industries. Review of Major Heads under the aforesaid Grant revealed that mandatory provisions of Budget Manual, Financial Rules etc., regarding preparation, submission of budget estimates, 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.

2.6.2 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 succeeding year along with revised estimates for the current year to the Finance Department by 15 October each year both for General and sixth Schedule Areas.

Test-check of records of Industries and commerce Department, however, revealed that the Budget Estimates (BEs) in respect of receipts and expenditure for the years 2010-11 to 2014-15 were submitted belatedly to the Finance Department as indicated in the **Table 2.9**.

Table 2.9: Delay in submission of Budget Estimates

Grant No.	Financial Year	Due date of submission of BEs to the Finance Department	Actual date of sending the BEs to the Finance Department	Delay in submission
58	2010-11	15.10.2009	25.02.2010	4 months
	2011-12	15.10.2010	29.06.2011	8 months
	2012-13	15.10.2011	15.12.2011	2 months
	2013-14	15.10.2012	09.11.2012	25 days
	2014-15	15.10.2013	25.07.2014	9 months

The above table indicates that there was considerable delay in submission of Budget Estimates to the Finance Department which ranged between 25 to 270 days.

2.6.3 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 of account 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 DDOs.

The summarized position of budget provision and actual expenditure there against during the year 2014-15 in respect of Major heads 2852, 4885 and 6860 under Grant No. 58 is presented in **Table 2.10**.

Table 2.10: Summarised position of Budget Provision and Actual Expenditure under Grant No. 58

Nature of expenditure	Major Head	Budget Provision			Actual expenditure	Excess(+)/ Saving(-)	Percentage of savings of Total Provision
		Original	Supplementary	Total			
Revenue	2852	81.25	1.84	83.09	50.70	(-) 32.39	38.98
Capital	4885 6860	56.53	22.70	79.23	77.70	(-)1.53	1.93
Total		137.78	24.54	162.32	128.40	(-) 33.92	

(Source: Appropriation Accounts 2014-15)

The above table indicates that there was overestimation of funds (saving) in the budget ranging from 1.93 to 38.98 *per cent* of the total available funds under the Grant No. 58. This was indicative of the fact that the estimation was made without proper analysis of actual requirement.

2.6.4 Unutilized budget provision

Test check of records revealed that there was 100 *per cent* savings in three schemes under Grant No. 58 during 2014-15. Although funds were drawn during the period but remained un-utilized till the end of 31 March 2015 as shown in the **Table 2.11**.

Table 2.11: Unutilised Budget Provision

Grant No.	Head of Account	Name of Scheme	Budget provision	(₹ in lakh)	
				Un-utilized amount.	Per cent
58	2852	Cess Utilisation Policy (Welfare of Small Tea Growers of Assam)	2,400.00	2,400.00	100
		State Share	37.00	37.00	100
	4885	Construction of Tool Room & Training Centre	29.20	29.20	100
Total			2,466.20	24,66.20	100

The Controlling Officer could not utilize any part of the provision made in the budget and there was 100 per cent saving during the year 2014-15 which was indicative of the fact that the provisions made in the budget against these two major heads were either unrealistic or funds could not be utilized as estimated and planned.

2.6.5 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 records of Major Head 2852 for the year 2014-15 revealed that Supplementary provision aggregating ₹ 1.79 crore made under one Sub-head during the year proved unnecessary as the expenditure under the respective heads was even less than the original budget provision as detailed in the **Table 2.12**.

Table 2.12: Unnecessary supplementary provision

Grant No	Major Head	Scheme/ Purpose (sub-head)	Sub sub-head	(₹ in crore)				
				Original Provision	Supplementary	Total	Actual expenditure	Saving out of Original Provision
58	2852	National Mission for Food Processing	Central Share	2.96	1.74	4.70	2.66	0.30
			State Share	0.32	0.05	0.37	0	0.32
			Total	3.28	1.79	5.07	2.66	0.62

This indicates the poor financial management on the part of Industries and Commerce Department as the supplementary provision was made without assessing the actual requirement.

2.6.6 Rush of expenditure

According to the Subsidiary Order 50 of Assam Treasury Rules, rush of expenditure in the closing months of the financial year should be avoided.

Scrutiny of records of the Deputy Director, O/o the Commissioner of Industries and Commerce however, revealed that 76 per cent (₹ 98.19 crore) of total expenditure (₹ 128.40 crore) was incurred in the last quarter i.e., during January-March 2015 under the Major Heads 2852, 4885 and 6860.

For a sound financial management, uniform pace of expenditure should be maintained. Thus, incurring more than 75 per cent of the total expenditure in the last quarter was against the spirit of the provision made under Assam Treasury Rules.

2.6.7 Irregular drawal of fund to avoid of lapse of budget grant

Test check of records of the Commissioner of Industries and Commerce revealed that an amount of ₹ 45.45 crore was drawn during 2012-14 for implementation of 20 schemes and the unutilized amount was kept in Revenue Deposit (8443) as detailed in Table 2.13.

Table 2.13: Funds parked in Revenue Deposit

Head of Account	Year	No. of cases	Amount drawn	Expenditure incurred	(₹ in crore)
					Amount kept in Revenue deposit.
4885	2012-13	18	919.63	629.29	290.34
	2013-14	2	3625.30	98.40	3526.90
	2014-15	---	Nil	Nil	Nil
Total		20	4544.93	727.69	3817.24

Table 2.13 reveals that during 2012-14 funds amounting to ₹ 38.17 crore remained unutilized and the same were parked in Revenue deposit (8443) unauthorisedly. However, there was no fund shown as booked under the Head 8443 during 2014-15 in the accounts maintained by the Office of the Commissioner of Industries and Commerce.

2.6.8 Persistent Savings

Review of Grant No. 58 disclosed that persistent savings ranging from ₹ 2,836.32 crore to ₹ 10,498.47 crore had occurred during the last five years as detailed in Table 2.14.

Table 2.14: Persistent Savings

(₹ in crore)

Grant No.	Financial Year	Head of Account	Total Grant	Total expenditure	Savings
58 - Industries	2010-11	2852	2,778.72	2,190.66	(-) 588.06
		4885	12,239.00	3,045.03	(-) 9,193.97
		6860			
		Total	15,017.72	5,235.69	(-) 9,782.03
	2011-12	2852	9,581.76	7,233.28	(-) 2,348.48
		4885	15,132.22	6,982.23	(-) 8,149.99
		6860			
		Total	24,713.98	14,215.51	(-) 10,498.47
	2012-13	2852	9,190.82	7,318.49	(-) 1,872.33
		4885	5,765.34	4,801.35	(-) 963.99
		6860			
		Total	14,956.16	12,119.84	(-) 2,836.32
	2013-14	2852	9,165.99	5,753.08	(-) 3,412.91
		4885	8,322.11	7,349.58	(-) 9,72.53
		6860			
		Total	17,488.10	13,102.66	(-) 4,385.44
	2014-15	2852	8,308.66	5,069.89	(-) 3,238.77
		4885	7,923.41	7,770.50	(-) 152.91
6860					
	Total	16,232.07	12,840.39	(-) 3,391.68	

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

2.6.9 Lack of Budgetary control and monitoring

Under the provision of Para 11.16 of the Budget Manual, for monitoring the progress of expenditure and provisions of additional funds when required, a statement in Form-O in duplicate should be submitted by the controlling officer twice a year to reach the Finance Department, once by 25th November and again by the 1st January at the latest. 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 Grants under each head. These returns would enable Finance Department to consider adjustment of budgetary provisions and additional financial implication, if any.

Test check of records maintained by the Commissioner of Industries and Commerce, Assam revealed that no such statement /return was prepared and submitted to the Finance Department. On being pointed out the Deputy Director (Accounts) stated (August 2015) that Form – O was neither prepared nor

submitted to the Finance Department. Even expenditure control register to watch over expenditure was not maintained by the Controlling Officer. This also indicates that Finance Department never insisted upon the Controlling Officers for submission of statement to watch over the progress of expenditure which resulted in shortcoming like unutilised budget provision, rush of expenditure, persistent savings etc.

2.7 Conclusion and Recommendations

During 2014-15, expenditure of ₹ 46,835.67 crore was incurred against the total grants and appropriations of ₹ 65,350.89 crore resulting in a savings of ₹ 18,515.22 crore. The overall savings of ₹ 18,515.22 crore was the net result of total saving of ₹ 22,316.86 crore offset by excess of ₹ 3,801.64 crore.

The excess expenditure amounting to ₹ 3,801.63 crore incurred over authorization in five grants and one appropriation during 2014-15 requires regularisation under Article 205 of the Constitution of India. At the close of the year 2014-15, there were 47 grants/ appropriations in which savings (₹ five crore and above in each grant) of ₹ 13,640.28 crore (74 *per cent* of the total savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.2.1, 2.2.6 and 2.2.10)

Out of the total provision amounting to ₹ 5,057.05 crore in 14 cases, ₹ 1,836.73 crore (36.32 *per cent*) was surrendered (amount exceeding ₹10 crore) at the fag end on 30th and 31st March 2015.

(Para-2.2.9)

Injudicious re-appropriation proved excessive or unnecessary and resulted in saving of ₹ 10 lakh and above in 21 sub-heads/sub sub-heads. Rush of expenditure was noticed in 23 cases where 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 2015 alone.

(Paras-2.2.8 and 2.2.11)

Funds amounting to ₹ 9.98 crore meant for developmental works were retained in Personal Deposit Accounts after the close of the financial year, against the spirit of financial regulations.

(Para-2.4)

The total amount of DCC bills received was only ₹ 1,974.96 crore against the amount of AC bills of ₹ 3,202.29 crore leading to an outstanding balance on account of non-submission of DCC bills of ₹ 1,227.33 crore as on 31 March 2015.

(Para-2.3.1)

Out of 59 Controlling Officers (COs), only four carried out full reconciliation of departmental receipts figures and 34 carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the Accountant General (A&E), Assam.

(Para-2.3.2)

- *Savings may be worked out 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).*
- *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 defeats the very objectives of budgetary process.*

Chapter - III

Financial Reporting

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. 19,648 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 14,332.13 crore paid to 53 departments of the State Government during the period from 2001-02 to 2014-15 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	1,517	4,476.11	1,512 ¹	4,372.19
2	1-3	2,514	5,870.02	2,422	5,553.97
3	3 and above	15,981	4,563.76	15,714	4,405.97
Total		20,012	14,909.89	19,648	14,332.13

Source of data: Data compiled by O/o the Accountant General (A&E), Assam

Out of 19,648 UCs worth ₹ 14,332.13 crore pending as of March 2015, UCs (15,714 Numbers) involving ₹ 4,405.97 crore were pending for more than three years. Pendency of UCs mainly pertained to Agriculture Department (107 UCs: ₹ 415.22 crore), Education Department (12,454 UCs: ₹ 2,806.68 crore), Finance

¹ Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2014-15 become due only in 2015-16.

(Taxation) Department (738 UCs: ₹ 1,009.18 crore), Finance (Economic Affairs) (736 UCs: ₹ 993.23 crore), Health Department (391 UCs: ₹ 878.78 crore), Panchayat and Rural Development Department (157 UCs: ₹ 1,157.48 crore), Rural Development (53 UCs: ₹ 751.13 crore), Secretariat Administration Department (194 UCs: ₹ 525.36 crore), Social Welfare Department (622 UCs: ₹ 1,492.19 crore) and Welfare of Plain Tribes and Backward Classes Department (WPT&BC) (1,462 UCs: ₹ 2,189.50 crore). Of the 53 departments, 20 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. On scrutiny, 364 UCs amounting to ₹ 577.76 crore submitted by various departments as detailed in **Appendix 3.1** were only found to be in order. Thus, the departmental authorities are required to reconcile figures etc., in consultation with the Office of the 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 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	2	2	Not furnished
6-12	2	2	
12-18	3	2	
18-24	4	5	
24 and above	2	2	
Total	13	13	

Out of 48 accounts (including account of current year) of eight Autonomous Bodies and one Autonomous Council (*Appendix-3.2*), 13 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 156 months as of June 2015. Assam Khadi and Village Industries Board, Guwahati had not submitted their accounts from 2002-03 onwards i.e., for the last 13 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 22 Bodies/Authorities received (accounts for the years 2007-08 to 2013-14) during the current year attracted audit by the Comptroller and Auditor General of India. 69 accounts of those Bodies and Authorities, audit of which was due, were audited during 2014-15.

The Accountant General (Audit) had not received 116 annual accounts of 44 Government Bodies/Authorities (due up to 2014-15) as of June 2015. The department-wise 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	44	Not available
2	1-3	51	Not available
3	3-5	18	Not available
4	5-7	3	Not available
Total		116	

Of the 44 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 44 Bodies and Authorities involving 116 annual accounts, the proper accountal/ utilisation of the grants and loans disbursed to those Bodies/Authorities remained unverified. 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 ₹ 688.77 crore² were disbursed from the Consolidated fund of the State during last three years i.e., 2012-15.

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 as well as non-submission of annual accounts. Besides, the Government had not entrusted the audit of 24 Development Authorities to C&AG of India (November 2015).

² Six Autonomous Councils : ₹ 554.76 crore (2012-13 to 2014-15)
19 Development Councils : ₹ 127.01 crore (2012-13 to 2014-15)
24 Development Authorities : ₹ 7.00 crore (2012-13 to 2014-15)
Total : ₹ 688.77 crore

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 employee's 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.

A mention was made in the Audit Report on State Finances for the year 31 March 2014 (placed before the State Legislature on 31 March 2015) regarding non-compliance with above Government's direction by 12 test-checked DDOs as funds lying in current account and in the form of different bank instruments in those DDOs were ₹ 192.03 crore and ₹ 1,263 crore respectively as on 31 March 2014. Subsequently, this issue was taken up (April 2015) with the Chief Minister of Assam for remedial measures.

The status of funds of those 12 DDOs was further verified during 2014-15 and it was noticed that current account balances and unspent balances in different bank instruments reduced to ₹ 37.68 crore and ₹ 1001.48 crore as on 31 March 2015 as indicated in **Appendix 3.4**. During 2014-15, the status of such balances in respect of another 13 DDOs was verified and it was found that funds lying in current account and in different bank instruments were ₹ 76.69 crore and ₹ 0.27 crore as on 31 March 2015 as detailed 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 476 cases of misappropriation, defalcation etc., involving Government money amounting to ₹ 468.28 crore (up to March 2015) 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	233	23,283.96	Theft	56	506.62
5-10	129	7,372.90	Misappropriation/ Loss of material etc.	420	46321.24
10-15	70	15,877.98			
15-20	37	281.15	Total	476	46,827.86
20-25	6	11.47			
25 and above	1	0.4	Cases of loss written off during the year	Nil	Nil
Total	476	46,827.86	Total pending cases as on 31 March 2015	476	46,827.86

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 proper reply by the Department	431	43,327.16
(ii) Final reply detailing the action taken was awaited	43	3,197.94
(iii) Criminal case pending in the Special Judge Court, Assam	1	301.00
(iv) Completion of Departmental proceeding is awaited	1	1.76
Total	476	46,827.86

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

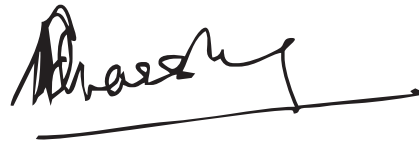
State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays by various departments in furnishing utilisation certificates against the loans and grants received by them. Delays also figured in submission of annual accounts by some of the Autonomous Bodies/Councils. Further, annual accounts in respect of a large number of Government Bodies/Authorities due up to 2014-15 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 more than 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 24 January 2016

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

Countersigned



New Delhi
The 20 February 2016

(Shashi Kant Sharma)
Comptroller and Auditor General of India

Appendices

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 2014-15 has been divided into two Volumes – 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:

Layout	
VOLUME I	
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)
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 Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than on Revenue Account
Statement No. 13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
	Annexure:
	A. Details of exclusion of 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. Statement of Drawal of fund, contribution uploaded and closing balance
	F. Inoperative Reserve Funds
	G. Table showing short transfer to SDRF
	H. Rush of Expenditure
VOLUME II	
Part I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement on Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Balances

PART II -Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid/Assistance given by the Government (Institution wise and Scheme wise)
IV	Details of Externally Aided Projects
V	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct transfer of Central Scheme funds to implementing agencies in the State
VII	Acceptance and Reconciliation of balances
VIII	Financial results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance expenditure with segregation of salary and non-salary portion
XI	Major Policy decisions of the Government during the year or new schemes proposed in the Budget
XII	Committed Liabilities of the Government
XII	Re-organisation of the States – Items for which allocation of balances between/among the States has not been finalised

Appendix-1.1
(Reference: Page 1)

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

The norms/ceilings prescribed by the FC-XIII as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in Medium Term Fiscal Plan (MTFP) required to be laid in the legislature under the FRBM 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)¹ 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 received as per cent to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

¹ 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 minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – 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.
Sufficiency of 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.
Net Availability of 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 State	
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)	398	
4	Population below poverty line (All India Average = 30%)	40.9%	
5	Literacy (2011) (All India Average = 72.99%)	72.19%	
6	Infant Mortality (per 1000 live births) (All India Average = 40 per 1000 live births)	54	
7	Life Expectancy at Birth (All India Average = 67.5 years)	63.3 years	
8	Gini Coefficient \mathcal{J}		
	(a) Rural (All India = 0.29)	0.24	
	(b) Urban (All India = 0.38)	0.32	
9	Population Growth (2001 to 2011) India = 17.64%	16.93%	
10	Gross State Domestic Product (GSDP) 2014-15	₹1,83,798 crore	
11	Per capita GSDP CAGR (2005-06 to 2014-15)	Special Category States (SCS)	13.89
		Assam	11.96
12	GSDP CAGR (2005-06 to 2014-15)	Special Category States	14.73
		Assam	13.38
13	Population Growth (2005-06 to 2014-15)	Special Category States	12.32
		Assam	11.96

Sources:

- i) Sl. No. 1, 2, 3, 5 & 9: Census of India, 2011;
- ii) Sl. No. 4: Report of the Expert Group (Rangarajan) to Review the Methodology for measurement of Poverty, Planning Commission (now NITI Ayog);
- iii) Sl. No. 6: SRS Bulletin of September 2014;
- iv) Sl. No. 7: Economic Survey 2014-15;
- v) Sl. No. 8: Gini Coefficient (Estimates of Planning Commission);
- vi) Sl. No. 10: CSO data.
- vii) Sl. No. 11, 12 and 13: Finance Accounts

\mathcal{J} It is measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

Appendix 1.1 (Concluded)

B: Financial Data

Particulars					
Sl No.	CAGR	2005-06 to 2013-14		2013-14 to 2014-15	
		SCS	Assam	SCS	Assam
		In per cent			
a	of Revenue Receipts	13.72	13.08	15.34	18.53
b	of Own Tax Revenue	16.00	13.65	13.19	5.06
c	of Non-Tax Revenue	10.67	8.02	-6.78	-10.79
d	of Total Expenditure	13.86	15.05	20.99	21.17
e	of Capital Expenditure	11.36	14.43	26.12	22.67
f	of Revenue Expenditure on Education	16.09	17.94	17.68	18.51
g	of Revenue Expenditure on Health	16.70	21.27	23.67	2.30
h	of Salary and Wages	16.40	17.61	4.52	12.74
i	of Pension	19.95	19.71	14.94	22.82

Source of data: State AsG and Finance Accounts

Appendix-1.2
(Reference: Paragraph 1.1.1)
Abstract of Receipts and Disbursements for the year 2014-15
Part-A

(₹ in crore)

Receipts			Disbursements						
2013-14		2014-15	2013-14		Non-Plan	Plan	Total	2014-15	
Section-A: Revenue									
32212.79	I-Revenue receipts		38181.49	31989.88	I- Revenue expenditure	29687.35	9390.82	39078.17	39078.17
8994.92	Tax revenue	9449.81		10928.50	General services	12561.48	360.12	12921.60	
2705.03	Non-tax revenue	2412.89		14850.09	Social Services	11994.99	6092.75	18087.74	
11574.52	State's share of Union Taxes	12283.71		9420.02	Education, Sports, Art and Culture	8826.35	2338.12	11164.47	
680.93	Non-Plan Grants	1490.95		1865.91	Health and Family Welfare	1191.39	717.93	1909.32	
6059.30	Grants for State Plan Schemes	12375.57		812.63	Water Supply, Sanitation, Housing and Urban Development	779.51	1101.22	1880.73	
64.60	Grants for Special Plan Schemes	132.28		38.84	Information and Broadcasting	40.26	7.27	47.53	
2133.49	Grants for Central and Centrally Sponsored Plan Schemes	36.28		675.39	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	96.52	470.17	566.69	
				148.83	Labour and labour Welfare	78.60	75.90	154.50	
				1860.89	Social Welfare and Nutrition	952.87	1382.14	2335.01	
				27.60	Others	29.49	-	29.49	
				5835.53	Economic Services	4137.38	2937.95	7075.33	
				1896.20	Agriculture and Allied Activities	1190.24	897.84	2088.08	
				980.83	Rural Development	310.16	1344.67	1654.83	
				286.22	Special Areas Programmes	(-) 5.68	157.08	151.40	
				696.12	Irrigation and Flood Control	733.20	-	733.20	
				151.82	Energy	113.75	0.11	113.86	
				377.24	Industry and Minerals	271.52	123.12	394.64	
				1189.46	Transport	1412.75	64.37	1477.12	
				29.00	Science Technology and Environment	0.72	20.93	21.65	
				228.64	General Economic Services	110.72	329.83	440.55	
				375.76	Grants-in-aid and Contributions	993.50	-	993.50	
--	II-Revenue deficit carried over to Section-B		896.68	222.90	II-Revenue surplus carried over to Section-B				--

**Appendix-1.2 (Contd.)
Part-B**

Receipts				Disbursements					
2013-14		2014-15	2013-14		Non-Plan	Plan	Total	2014-15	
Section-B: Others									
6620.01	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		4527.99	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts		--	3189.24	IV-Capital Outlay	85.14	3827.13	3912.27	3912.27
				125.74	General services	23.45	111.12	134.57	
				194.66	Social Services	26.80	542.01	568.81	
				0.03	Education, Sports, Art and Culture	0	0	0	
				12.52	Health and Family Welfare	0.37	12.75	13.12	
				181.65	Water Supply, Sanitation, Housing and Urban Development	26.43	529.11	555.54	
				0.45	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	0	0	0	
				--	Others	0	0.15	0.15	
				2868.84	Economic Services	34.89	3174.00	3208.89	
				9.45	Agriculture and Allied Activities	0	10.88	10.88	
				405.52	Special Areas Programmes	0	379.63	379.63	
				961.34	Irrigation and Flood control	0.46	1505.41	1505.87	
				417.17	Energy	0	176.71	176.71	
				120.49	Industry and Minerals	0	116.58	116.58	
				941.72	Transport	32.33	961.77	994.10	
				13.16	General Economic Services	2.10	23.02	25.12	
6.07	V-Recoveries of Loans and Advances		10.13	822.03	V-Loans and Advances disbursements	324.04	306.67	630.71	630.71
--	From Power Projects	--		284.96	For Power Projects			606.32	
3.15	From Government Servants	6.90		1.03	To Government Servants			0.53	
2.92	From Others	3.23		536.04	To Others			23.86	
222.90	VI-Revenue surplus brought down		--	--	VI-Revenue deficit brought down				896.68

Appendix-1.2 (Concluded)

Receipts			Disbursements					
2013-14		2014-15	2013-14		Non-Plan	Plan	Total	2014-15
1196.07	VII-Public debt receipts		6145.46	1177.24	VII-Repayment of Public Debt		3190.23	3190.23
1147.46	Internal debt other than ways and means Advances and overdraft	4532.60		1015.32	Internal debt other than Ways and Means Advances and Overdraft		1225.48	
--	Transaction under Ways and Means Advances including Overdraft	1563.20		--	Transaction under Ways and Means Advances including Overdraft		1563.20	
48.61	Loans and Advances from Central Government	49.66		161.92	Repayment of Loans and Advances to Central Government		401.55	
--	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		--	--
14948.25	XI-Public Account receipts		17789.87	13276.81	XI-Public Account disbursements			16376.43
1454.70	Small Savings and Provident fund	1631.33		617.53	Small Savings and Provident Funds		741.20	
543.44	Reserve funds	818.51		0.00	Reserve Funds		0.00	
19.86	Suspense and Miscellaneous	(-) 109.12		(-) 103.18	Suspense and Miscellaneous		(-) 17.20	
4498.66	Remittance	5740.30		4488.34	Remittances		5710.04	
8431.59	Deposits and Advances	9708.85		8274.12	Deposits and Advances		9942.39	
--	XII-Closing overdraft from Reserve Bank of India		--	4527.99	XII-Closing cash balance			3467.13
				-	Cash in Treasuries and Local Remittances		-	
				(-) 1704.63	Deposits with Reserve Bank		(-)1652.59	
				10.15	Departmental Cash Balance including permanent Advances		6.64	
				3611.98	Cash Balance Investment		2004.71	
				2610.49	Investment of Earmarked funds		3108.37	
55206.09	Total		67551.62	52206.09	Total			67551.62

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

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
1. Revenue Receipts	23005 (65)	27455 (68)	30691 (69)	32213 (67)	38181 (63)
(i) <i>Tax Revenue</i>	5930 (26)	7638 (28)	8250 (27)	8995 (28)	9450 (25)
<i>Taxes on Agricultural Income</i>	101 (2)	83 (1)	82 (1)	90 (1)	51
<i>Taxes on Sales, Trade etc.</i>	4319 (73)	5694 (75)	6223 (75)	6848 (76)	7351 (78)
<i>Taxes and duties on Electricity</i>	42 (1)	37	42 (1)	41	44
<i>State Excise</i>	323 (5)	503 (7)	568 (7)	610 (7)	665 (7)
<i>Taxes on vehicles</i>	232 (4)	294 (4)	328 (4)	351 (4)	365 (4)
<i>Stamps and Registration fees</i>	123 (2)	175 (2)	252 (3)	252(3)	189 (2)
<i>Land Revenue</i>	142 (2)	140 (2)	146 (2)	156 (2)	142 (2)
<i>Other Taxes</i>	648 (11)	712 (9)	609 (7)	647 (7)	643 (7)
(ii) <i>Non Tax Revenue</i>	2373 (10)	2867 (10)	2474 (8)	2705 (8)	2413 (6)
(iii) <i>State's share in Union taxes and duties</i>	7969 (35)	9283 (34)	10601 (35)	11575 (36)	12283 (32)
(iv) <i>Grants in aid from Government of India</i>	6733 (29)	7667 (28)	9366 (30)	8938 (28)	14035 (37)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	28	21	7	6	10
4. Total revenue and Non debt capital receipts (1+2+3)	23033	27476	30698	32219	38191
5. Public Debt Receipts	2045 (6)	952 (2)	1388 (3)	1196 (2)	4582 (8)
<i>Internal Debt (excluding Ways and Means Advance and Overdraft)</i>	2030	922	1349	1147	4532
<i>Net transactions under Ways and Means Advance and Overdraft</i>	--	--	--	--	--
<i>Loans and Advances from Government of India</i>	15	30	39	49	50
6. Total receipts in the Consolidated Fund (4+5)	25078	28428	32086	33415	42773
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	10404 (29)	12176 (30)	12138 (28)	14948 (31)	17790 (29)
9. Total receipts of the State (6+7+8)	35482	40604	44224	48363	60563
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	22952 (63)	26528 (64)	29137 (65)	31990 (64)	39078 (63)
<i>Plan</i>	5056 (22)	6487 (24)	6495 (22)	7028 (22)	9391 (24)
<i>Non Plan</i>	17896 (78)	20041 (76)	22642 (78)	24962 (78)	29687 (76)
<i>General Services (including interest payments)</i>	7766	9743	10570	10928	12922
<i>Social Services</i>	10159	11466	12618	14850	18088
<i>Economic Services</i>	4669	4663	5209	5836	7075
<i>Grants-in-aid and contributions</i>	358	656	740	376	993
11. Capital Expenditure	2001 (5)	2506 (6)	2617 (6)	3189 (6)	3912 (6)
<i>Plan</i>	1930 (96)	2431 (97)	2545 (97)	3088 (97)	3827(98)
<i>Non Plan</i>	71 (4)	75 (3)	72 (3)	101 (3)	85(2)
<i>General Services</i>	54	68	102	126	134
<i>Social Services</i>	176	162	176	194	569
<i>Economic Services</i>	1771	2276	2339	2869	3209
12. Disbursement of Loans and Advances	71	88	461 (1)	822 (2)	631 (1)
13. Total (10+11+12)	25024	29122	32215	36001	43621

Appendix-1.3 (Contd.)

	2010-11	2011-12	2012-13	2013-14	2014-15
14. Repayment of Public Debt	923 (3)	1146 (3)	1533 (3)	1177 (2)	1627 (3)
Internal Debt (excluding Ways and Means Advances and Overdraft)	800	1021	1407	1015	1225
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	123	125	126	162	402
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	25947	30268	33748	37178	45248
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	10537 (29)	11070 (27)	11228 (25)	13277 (26)	16376 (27)
19. Total disbursement by the state (16+17+18)	36484	41338	44976	50455	61624
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 53	(+) 927	(+) 1554	(+) 223	(-) 897
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-) 1991	(-) 1646	(-) 1517	(-) 3782	(-) 5430
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 79	(+) 428	(+) 598	(-) 1584	(-) 3096
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1912	2074	2115	2198	2334
24. Financial Assistance to local bodies etc.	2150	2117	3425	4213	2716
25. Ways and Means Advances/ Overdraft availed (days)					
i) Ways and Means Advances availed (days)	--	--	--	--	1563.20 (31)
ii) Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/overdraft	--	--	--	--	4.52
27. Gross State Domestic Product (GSDP) ♦	112688	125903	138401	159460	183798
28. Outstanding fiscal liabilities (year end) including interest	31605	33571	35012	36574	40846
29. Outstanding guarantees (year end)	247	259	114	90	143
30. Maximum amount guaranteed (year end)	652	652	597	582	582
31. Number of incomplete projects	187	348	69	109	62
32. Capital blocked in incomplete projects (₹ in crore)	556	669	316	385	409
Part E. Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.26	6.07	5.96	5.64	5.14
Own Non-Tax Revenue/GSDP	2.11	2.28	1.79	1.70	1.31
Central Transfers/GSDP	13.05	13.46	14.43	12.86	14.32
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	22.21	23.13	23.28	22.58	23.73
Total Expenditure/Revenue Receipts	108.78	106.07	104.97	111.76	114.25
Revenue Expenditure/Total Expenditure	91.72	91.09	90.45	88.86	89.59

Appendix-1.3 (Concluded)

	2010-11	2011-12	2012-13	2013-14	2014-15
Expenditure on Social Services/Total Expenditure	41.30	39.93	39.71	41.79	42.77
Expenditure on Economic Services/Total Expenditure	25.74	23.83	23.43	24.18	23.58
Capital Expenditure/Total Expenditure	8.00	8.61	8.12	8.86	8.97
Capital Expenditure on Social and Economic Services/Total Expenditure	7.78	8.37	7.81	8.51	8.66
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 0.05	(+) 0.74	(+) 1.12	(+) 0.14	(-) 0.49
Fiscal Deficit (surplus)/GSDP	(-) 1.77	(-) 1.31	(-) 1.10	(-) 2.37	(-) 2.95
Primary Deficit (surplus)/GSDP	(-) 0.07	(+) 0.34	(+) 0.43	(-) 0.99	(-) 1.68
Revenue Deficit/Fiscal Deficit	*	*	*	*	16.52
Primary Revenue Balance/GSDP	(+) 1.77	(+) 2.40	2.66	1.52	0.79
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	26.35	25.02	23.77	21.56	20.95
Fiscal Liabilities/RR	129.07	114.72	107.19	106.71	100.86
Primary Deficit <i>vis-à-vis</i> quantum spread	(-) 0.04	**	**	(-) 0.55	(-) 0.91
Debt Redemption (Principal + Interest)/Total Debt Receipts	110.19	295.48	227.16	238.55	72.94
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.69	0.62	0.53	0.53	0.68
Balance from Current Revenue (₹ in crore)	(-) 560	(+) 842	(+) 239	(-) 863	(-) 3913
Financial Assets/Liabilities	1.18	1.20	1.24	1.23	1.18

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-1.4

(Reference: Paragraph 1.7.3)

Statement showing impact of Government Policies in the State

(Details of infrastructure and development in the State during 2013-14 and 2014-15)

Sl No.	Description	Unit	Year	
			2013-14 [@]	2014-15
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	40355	40017
	(ii) Upper Primary	Number	7646	7775
	(iii) High/Post Basic	Number	3411	3411
	(iv) Higher Secondary	Number	721	721
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	32.35	31.84
	(ii) Upper Primary	In lakh	9.36	9.35
(c)	Literacy	Percentage	72.19	72.19
(d)	Colleges			
	(i) Government Colleges	Number	5	5
	(ii) Provincialised Colleges	Number	247	295
	(iii) Venture Colleges	Number	91	43
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	6
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	2	2
(b)	Engineering Colleges (Society mode)	Number	2	2
(c)	Polytechnics	Number	10	10
(d)	Junior Technical School	Number	1	1
(e)	National Institute of Technology	Number	1	1
(f)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	242	242
(ii)	Primary Health Centres	Number	205	205
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	6	6
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	No. per thousand	54	54
(vii)	Civil Hospitals	Number	25	26
(viii)	Sub-Divisional Hospitals	Number	13	13
(ix)	Homeopathic Colleges	Number	3	3
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	451	451
(ii)	Polyclinics	Number	1	1
(iii)	Veterinary Hospitals	Number	28	28

Appendix-1.4 (Concluded)

1	2	3	4	5
5.	Power			
(i)	Generation	Million Kwh	1724	1782
(ii)	Purchased	Million Kwh	4721	5750
(iii)	Consumption	Million Kwh	4763	5485
(iv)	Rural Electrification	<i>Per cent</i>	96.92	99.22
6.	Roads/Communication			
(i)	Villages connected with roads	Number	14887	15217
(ii)	Motorable Roads	Km	42455	42124
7.	Irrigation			
	Irrigation potential created	Lakh Hectares	0.19713	0.54944
8.	Railway lines			
(i)	Meter Gauge	Length in Km	989	704
(ii)	Broad Gauge	Length in Km	1470	1764
9.	Agriculture			
(i)	Agriculture Production (Rice)	In lakh tonnes	57.54	52.23
(ii)	Productivity of Rice	MT/Hectare	2.238	2.119
10.	Per Capita Income at current prices	In Rupees	44,263	49,480

Source: Information furnished by the Departments and Economic Survey (2014-15) of Government of Assam
@ Figures for 2013-14 were modified at the instance of respective departments.

Appendix-1.5
(Reference: Paragraph 1.9.1)

Summarised Financial Position of the Government of Assam as on 31 March 2015

(₹ in crore)

As on 31 March 2014	Liabilities		As on 31 March 2015
17879.48		Internal Debt	21186.60
	9624.51	Market Loans bearing interest	11777.45
	0.01	Market Loans not bearing interest	--
	0.33	Loans from LIC	0.21
	6.28	Loans from General Insurance Corporation of India	4.77
	879.32	Loans from NABARD	957.00
	0.07	Compensation and other Bonds	0.08
	--	Loans from NCDC	--
	--	Loans from other Institutions	--
	--	Ways and Means Advances	--
	7368.96	Special Securities issued to National Small Savings Fund of the Central Government	8447.09
	--	Other Loans	--
1943.55		Loans and Advances from Central Government	1591.65
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1524.14	Loans for State Plan Schemes	1442.38
	257.34	Loans for Central Plan Schemes	0.08
	12.88	Loans for Centrally Sponsored Plan Schemes	--
	61.56	Loans for Special Plan Schemes	61.56
	--	Ways and Means Advances	--
7632.60		Small Savings, Provident Funds, etc.	8522.73
3295.79		Deposits	2767.62
3624.42		Reserve Funds	4442.93
50.00		Contingency Fund	50.00
7938.11		Surplus on Government Account	7041.42
--	--	Deficit of current year	(-) 896.69
	222.91	Current year's surplus	--
	--	Add: Miscellaneous Government Account	--
	7715.20	Add: Accumulated surplus up to 31 March 2014	7938.11
--		Overdraft with Reserve Bank of India	--
42363.95		Total	45602.95
As on 31 March 2014	Assets		As on 31 March 2015
28900.70		Gross Capital Outlay on Fixed Assets	32812.97
	2282.18	Investments in shares of Companies, Corporations etc.	2403.90
	26618.52	Other Capital Outlay	30409.07
4323.04		Loans and Advances	4943.62
	3014.81	Loans for Power Project	3621.12
	1295.41	Other Development loans	1316.05
	12.82	Loans to Government Servants and Miscellaneous loans	6.45
3354.34		Civil Advances	3059.71
474.66		Remittance Balances	444.40
783.22		Suspense and Miscellaneous Balances	875.12
4527.99		Closing Cash-Balances	3467.13
	10.15	Departmental Cash Balances including Permanent Advances	6.64
	3611.98	Cash Balance Investments	2004.71
	(-) 1704.63	Deposit with Reserve Bank of India	(-) 1652.59
	2610.49	Investment of Earmarked Funds	3108.37
42363.95		Total	45602.95

Explanatory Notes to Appendices 1.2, 1.3 and 1.5: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.

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)	55.03	13.97	25
2	3	Administration of Justice (Revenue Voted)	326.58	135.45	41
3	4	Elections (Revenue Voted)	89.94	58.99	66
4	5	Sales Tax and Other Taxes (Revenue Voted)	122.36	35.88	29
5	6	Land Revenue & Land Ceiling (Revenue Voted)	251.03	81.55	32
6	9	Transport Services (Capital Voted)	146.06	35.25	24
7	11	Secretariat & Attached Offices (Revenue Voted) (Capital Voted)	1,952.74 104.70	1,080.41 101.40	55 97
8	13	Treasury and Accounts Administration (Revenue Voted)	82.45	18.31	22
9	14	Police (Capital Voted)	119.23	119.23	100
10	17	Administrative & Functional Buildings (Capital Voted)	799.19	655.03	82
11	19	Vigilance Commission and Others (Revenue Voted)	202.76	141.91	70
12	26	Education (Higher Education) (Revenue Voted)	2,397.59	840.88	35
13	27	Art & Culture (Revenue Voted)	188.76	141.61	75
14	29	Medical and Public Health (Revenue Voted) (Capital Voted)	2,985.11 13.90	1,259.70 13.90	42 100
15	30	Water Supply and Sanitation (Capital Voted)	1,550.98	1,070.10	69
16	31	Urban Development (Town & Country Planning) (Revenue Voted)	140.53	102.29	73
17	33	Residential Buildings (Capital Voted)	32.01	16.77	52
18	34	Urban Development (Revenue Voted)	159.44	132.54	83
19	36	Labour & Employment (Revenue Voted)	243.85	85.57	35
20	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	358.29	283.42	79
21	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	1,343.89	883.22	66
22	39	Social Security, Welfare & Nutrition (Revenue Voted)	1,792.30	418.23	23
23	41	Natural Calamities (Revenue Voted)	1,030.23	270.58	26
24	42	Social Services (Revenue Voted)	663.80	531.74	80
25	43	Co-operation (Revenue Voted)	138.65	66.51	48

Appendix-2.1 (Concluded)

1	2	3	4	5	6
26	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	72.95 1,560.79	63.58 1,274.25	87 82
27	45	Census, Surveys & Statistics (Revenue Voted)	87.97	42.02	48
28	48	Agriculture (Revenue Voted)	1,326.34	446.78	34
29	49	Irrigation (Revenue Voted) (Capital Voted)	557.27 757.42	166.71 430.45	30 57
30	50	Other Special Areas Programmes (Revenue Voted)	225.11	182.41	81
31	51	Soil and Water Conservation (Revenue Voted)	247.60	198.05	80
32	52	Animal Husbandry (Revenue Voted) (Capital Voted)	302.89 30.00	102.02 23.32	34 78
33	53	Dairy Development (Revenue Voted)	49.59	36.05	73
34	54	Fisheries (Revenue Voted)	96.12	21.29	22
35	55	Forestry & Wild Life (Revenue Voted)	539.63	231.90	43
36	56	Rural Development (Panchayat) (Revenue Voted)	1,460.71	726.13	50
37	57	Rural Development (Revenue Voted)	2,797.93	1,122.90	40
38	58	Industries (Revenue Voted)	83.09	32.39	39
39	59	Sericulture & Weaving (Revenue Voted)	336.93	153.43	46
40	62	Power (Electricity) (Capital Voted)	1,139.65	356.62	31
41	63	Water Resources (Capital Voted)	1,809.38	1,329.21	73
42	64	Roads & Bridges (Capital Voted)	1,897.04	1,094.41	58
43	65	Tourism (Revenue Voted) (Capital Voted)	68.85 30.97	40.64 10.42	59 34
44	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,821.20	835.70	46
45	67	Horticulture (Revenue Voted)	78.81	40.55	51
46	70	Hill Areas (Revenue Voted)	138.86	137.32	99
47	71	Education (Elementary Secondary etc.) (Revenue Voted)	10,406.91	2,151.56	21
48	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	669.34 25.52	514.30 25.46	77 100
49	74	Sports & Youth Services (Revenue Voted)	164.70	84.07	51
50	75	Information Technology (Capital Voted)	84.09	33.57	40
51	76	Hill Areas Department (KAAC) (Revenue Voted)	857.32	213.53	25
52	77	Hill Areas Department (NCHAC) (Capital Voted)	91.83	44.22	48
Total			47,108.21	20,759.70	44

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	Supplementary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
Revenue-Voted						
1	3 - Administration of Justice	288.33	38.24	326.57	191.13	135.44
2	4 - Election	87.19	2.75	89.94	30.94	59.00
3	6 - Land Revenue & Land Ceiling	249.91	1.12	251.03	169.48	81.55
4	11 - Secretariat & Attached Offices	1,941.09	11.66	1,952.75	872.33	1,080.42
5	14 - Police	2,720.14	219.64	2,939.78	2,383.71	556.07
6	19 - Vigilance Commission and Others	196.54	6.22	202.76	60.84	141.92
7	26 - Education (Higher Education)	2,088.66	308.93	2,397.59	1,556.71	840.88
8	27 - Art and Culture	102.03	86.73	188.76	47.15	141.61
9	29 - Medical & Public Health	2,920.08	65.04	2,985.12	1,725.41	1,259.71
10	31 - Urban Development (Town & Country Planning)	90.50	50.03	140.53	38.24	102.29
11	34 - Urban Development (Municipal Administration Department)	127.85	31.59	159.44	26.90	132.54
12	36 - Labour & Employment	197.34	46.51	243.85	158.29	85.56
13	37 - Food Storage, Warehousing and Civil Supplies	346.64	11.65	358.29	74.87	283.42
14	38 - Welfare of SC/STs & OBCs etc.	812.81	531.08	1,343.89	460.67	883.22
15	39 - Social Security, Welfare & Nutrition	1,336.48	455.82	1,792.30	1,374.07	418.23
16	41 - Natural Calamities	663.47	366.76	1,030.23	759.65	270.58
17	42 - Social Services	649.12	14.68	663.80	132.06	531.74
18	43 - Co-operation	138.36	0.29	138.65	72.13	66.52
19	44 - North Eastern Council Schemes	72.46	0.49	72.95	9.37	63.58
20	48 - Agriculture	1,249.67	76.66	1,326.33	879.55	446.78
21	49 - Irrigation	557.27	-	557.27	390.55	166.72
22	50 - Other Special Areas Programmes	224.11	1.00	225.11	42.70	182.41
23	51 - Soil and water Conservation	245.86	1.74	247.60	49.55	198.05
24	52 - Animal Husbandry	302.69	0.20	302.89	200.87	102.02
25	55 - Forestry & Wild Life	508.26	31.37	539.63	307.74	231.89
26	56 - Rural Development (Panchayat)	1,404.90	55.81	1,460.71	734.58	726.13
27	57 - Rural Development	2,797.62	0.31	2,797.93	1,675.03	1,122.90
28	59 - Sericulture & Weaving	293.15	43.77	336.92	183.50	153.42
29	64 - Roads and Bridges	1,195.47	239.70	1,435.17	1,167.09	268.08
30	66 - Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1,821.20	-	1,821.20	985.50	835.70
31	70 - Hill Areas	138.86	-	138.86	1.54	137.32
32	71 - Education (Elementary, Secondary etc.)	10,184.35	222.56	10,406.91	8,255.35	2,151.56
33	73 - Urban Development (GDD)	624.23	45.11	669.34	155.04	514.30
34	74 - Sports and Youth Services	85.72	78.99	164.71	80.64	84.07
35	76 - Hill Areas Department (KAAC)	825.30	32.01	857.31	643.78	213.53
36	77 - Hill Area Department (NCHAC)	406.90	2.94	409.84	330.47	79.37
37	78 - Welfare of Plains Tribes & Backward Classes (BTC)	1,727.12	93.02	1,820.14	1,663.64	156.50
Revenue-Charged						
38	Appropriation: Public Debt and Servicing of Debt	2,567.40	3.54	2,570.94	2,469.98	100.96

Appendix-2.2 concluded

Capital-Voted						
1	2	3	4	5	6	7
39	11 - Secretariat & Attached Offices	104.70	-	104.70	3.30	101.40
40	14 - Police	119.23	-	119.23	-	119.23
41	17 - Administrative & Functional Buildings	622.55	176.64	799.19	144.16	655.03
42	30 - Water Supply & Sanitation	1,175.20	375.78	1,550.98	480.88	1,070.10
43	44 - North Eastern Council Schemes	1,560.79	-	1,560.79	286.54	1,274.25
44	49 - Irrigation	741.67	15.75	757.42	326.97	430.45
45	62 - Power (Electricity)	1,003.45	136.20	1,139.65	783.03	356.62
46	63 - Water Resources	356.28	1,453.10	1,809.38	480.17	1,329.21
47	64 - Roads & Bridges	1,389.86	507.18	1,897.04	802.63	1,094.41
48	76 - Hill Areas Department (KAAC)	342.52	92.81	435.33	363.19	72.14
Total		49,605.33	5,935.42	55,540.75	34,031.92	21,508.83

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)	3,678.23	5,230.09	1,551.86	42
2	30	Water Supply and Sanitation (Revenue Voted)	459.16	670.89	211.73	46
3	Appropriation	Public Debt and Servicing Debt (Capital Charged)	1,420.54	3,190.23	1,769.69	125
4	72	Relief and Rehabilitation (Revenue Voted)	57.78	76.43	18.65	32
5	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	223.20	471.89	248.69	111
Total			5,838.91	9,639.53	3,800.62	-

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	17-4059-01-101	Construction of General Pool Accommodation	0.62
2	17-4059-0121-200	Renovation of Council Guest House	0.84
3	17-4059-203	Construction of integrated Directorate Office	0.66
4	17-4059-0271-584	Works	19.96
5	17-4059-101-1483	Building (Administration of Justice)	2.00
6	30-2215-799-0291	Miscellaneous Public Works Advances General	274.89
7	37-2408-800-5314-430	Randhan Jyoti Scheme, Amar Dukan	4.79
8	38-6225-190-3109	Loan to Assam Plantation crops	0.39
9	39-2235-102-1962	Intensive Child Development Scheme Training General	0.50
10	44-4552-206-3608	State share of Loan Component of NEC project	6.01
11	44-4552-3378	Other programme (Implementation of scheme under NEC)	10.86
12	44-4552-2807	Spill over amount of arrear from 2005-06 to 2013-14	1.14
13	49-2701-799-0291	Miscellaneous Public Works Advance General	0.19
14	49-2702-0291-898	Miscellaneous Public Works Advance Other Items	1.13
15	49-4702-0160-851	AIBP Programme (Central Assistance) General	13.60
16	51-2402-1143-133	Land Reclamation and Water Distribution	0.78
17	55-2406-111-1285	Development & National Park and Wildlife Sanctuaries	0.22
18	55-4406-070-0121	Communication and Buildings	1.01
19	56-2515-800-0800	Other Expenditure	15.93
20	57-2501-800-3402	National Rural Employment Guarantee Scheme	136.41
21	57-2501-800-5309	Indira Awas Yojana	87.20
22	63-2711-799-0291	Miscellaneous Public Works Advances	0.50
23	63-4711-0120-718	Untied SCA Fund	1.79
24	64-3054-799-0291	Miscellaneous Public Works Advances	404.26
25	64-5054-0337-954	Chief Minister's Special Package for Dhemaji	12.99
26	<i>Appropriation-6004-0092</i>	<i>Loan for Setting up of Processing-Poultry Processing & Marketing General (Charged)</i>	<i>0.24</i>
27	<i>Appropriation-6004-0096</i>	<i>Housing Subsidies Housing Schemes for Plantation Workers General (Charged)</i>	<i>0.27</i>
28	<i>Appropriation-6004-0097</i>	<i>Command Area Development</i>	<i>0.74</i>
29	<i>Appropriation-6004-4174</i>	<i>Brahmaputra Valley Flood Control Projects Areas General (Charged)</i>	<i>255.01</i>
30	<i>Appropriation-6004-4176</i>	<i>Transmission & Distribution General (Charged)</i>	<i>1.00</i>
31	<i>Appropriation-6004-800-5099</i>	<i>Soil and water Conservation Schemes in Himalayas General (Charged)</i>	<i>0.83</i>
32	<i>Appropriation-6004-800-5103</i>	<i>Development of Urban Consumers Co-operatives General (Charged)</i>	<i>0.39</i>
33	<i>Appropriation-6004-800-5104</i>	<i>Integrated Development of Small and Medium Towns General (Charged)</i>	<i>4.57</i>
34	<i>Appropriation-6004-800-5107 Lines</i>	<i>Transmission & Distribution Interstate Transmission General (Charged)</i>	<i>4.11</i>
35	<i>Appropriation-6004-5108-142</i>	<i>Construction of Godowns General (Charged)</i>	<i>1.47</i>
36	<i>Appropriation-6004-5108-143</i>	<i>Retail outlet Remote & Tribal Areas General (Charged)</i>	<i>1.51</i>
37	76-2211-101-0769	Rural Family Welfare Planning Centre	1.55
38	76-2211-200-0776	Postpartum Centre, Sixth Schedule (Pt. I) Areas	0.76
39	76-2220-001-0823	Tribal Research Institute (H.Q. Establishment), Sixth Schedule (Pt. I) Areas	0.59
40	76-2225-001-0823	Tribal Research Institute (Headquarter Establishment), Sixth Schedule (Pt. I) Areas	0.59
41	76-2402-0122-603	Building and approach Road, Sixth Schedule (Pt. I) Areas	4.28
42	76-2402-0122-602	Nature Conservation, Sixth Schedule (Pt. I) Areas	0.24

Appendix-2.4 (Contd.....)

1	2	3	
43	76-2402-1144	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt. I) Areas	0.45
44	76-2402-0122-1136	Bamboo Plantation and/Regeneration, Sixth Schedule (Pt. I) Areas	0.60
45	76-2402-1141	Protective Afforestation , Sixth Schedule (Pt. I) Areas	0.20
46	76-2402-1143-133	Land Reclamation and Water Distribution, Sixth Schedule (Pt. I) Areas	0.72
47	76-2402-1144-133	Land Reclamation and Water Distribution, Sixth Schedule (Pt. I) Areas	0.52
48	76-2406-070-0121	Building, Sixth Schedule (Pt. I) Areas	5.23
49	76-2406-070-1230	Roads and Bridges, Sixth Schedule (Pt. I) Areas	2.16
50	76-2406-101-1238	Forest Protection Force, Sixth Schedule (Pt. I) Areas	0.26
51	76-2406-101-1240	Amenities to Staff and Labourers, Sixth Schedule (Pt. I) Areas	0.47
52	76-2406-102-1245	Nursery, Sixth Schedule (Pt. I) Areas	0.26
53	76-2406-105-1251	Medical and Aromatic Plant Garden, Sixth Schedule (Pt. I) Areas	0.99
54	76-2406-105-1256	Plantation of Quick growing Spices, Sixth Schedule (Pt. I) Areas	5.91
55	76-2406-105-1259	Rehabilitation of degraded Forest, Sixth Schedule (Pt. I) Areas	1.79
56	76-2406-0800-708	Other Works, Sixth Schedule (Pt. I) Areas	0.79
57	76-2406-02-112	Public Gardens, Sixth Schedule (Pt. I) Areas	0.84
58	76-2406-02-1286	Botanical Garden (Zoo), Sixth Schedule (Pt. I) Areas	0.51
59	76-3451-091-1417	Evaluation and Monitoring Division, Sixth Schedule (Pt. I) Areas	7.33
60	76-3451-800-2811	Chief Minister's Special Schemes/Programmes, Sixth Schedule (Pt. I) Areas	0.88
61	76-3604-200-3672-708	PRI & ULBs (Share of Net Proceeds of State's own Taxes assign under Recommendation by SFC, KAAC, Sixth Schedule (Pt. I) Areas	1.85
62	76-3604-200-3673-708	Panchayat Raj Institutions (Award of Central Finance Commission), KAAC, Sixth Schedule (Pt. I) Areas	615.25
63	76-4059-01-101	Construction of General Pool Accommodation, Sixth Schedule (Pt. I) Areas	0.98
64	76-4552-222-3209	Borjon Irrigation Scheme, Sixth Schedule (Pt. I) Areas	7.68
65	76-4552-800-5348	Provision of State Share of NLCPR Loan Components, Sixth Schedule (Pt. I) Areas	1.20
66	76-5054-0337-798	State priority Scheme, Sixth Schedule (Pt. I) Areas	1.86
67	76-5054-337-1536	Works, Sixth Schedule (Pt. I) Areas	35.77
68	77-4552-244-5150	Construction/Conversion of Haflong Civil Hospital (100 bed to 200 bed Including renovation of Staff Quarters, Sixth Schedule (Pt. I) Areas	7.55
69	77-2211-101-0769	Rural Family Welfare Planning Centre, Sixth Schedule (Pt. I) Areas	0.21
70	77-2236-0973-876	Nutrition (Pre-School/School feeding), Sixth Schedule (Pt. I) Areas	2.99
71	77-2402-1144	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt. I) Areas	0.16
72	77-2406-101-1237	Consolidation of Forest, Sixth Schedule (Pt. I) Areas	0.63
73	77-3451-091-1417	Evaluation and Monitoring Division, Sixth Schedule (Pt. I) Areas	0.85
74	77-3451-091-1421	Sub Divisional Development Scheme, Sixth Schedule (Pt. I) Areas	0.20
75	77-3451-091-303	MLA Area Development Programme, Sixth Schedule (Pt. I) Areas	0.43
76	77-3451-102-584	North Cachar Hill Autonomous Council, Sixth Schedule (Pt. I) Areas	1.67
77	78-2202-001-0172	Headquarters' Establishment, Sixth Schedule (Pt. I) Areas	0.36
78	78-2202001-053	Maintenance of Building, Sixth Schedule (Pt. I) Areas	5.89

Appendix-2.4 (Concluded)

1	2		3
79	78-2202-800-0652	Revision of District Gazetters, Sixth Schedule (Pt. I) Areas	2.22
80	78-2203-112-1173	Central Institute of Training, Sixth Schedule (Pt. I) Areas	1.17
81	78-2204-104	Sports and Games, Sixth Schedule (Pt. I) Areas	0.51
82	78-2205-800-2855	Protection Preservation of heritage Sites & Monument/Satras (AVY) Archeology, Sixth Schedule (Pt. I) Areas	0.63
83	78-2225-0800-535	Block Grants to Bodoland Territorial Council (Central Assistance), Sixth Schedule (Pt. I) Areas	4.42
84	78-2225-2971	Administration Grants for Bodoland Territorial Council (BTC), Sixth Schedule (Pt. I) Areas	27.22
85	78-2402-0217-0603	Building and Approach Roads, Sixth Schedule (Pt. I) Areas	0.60
86	78-3054-0189-1536	Works, Sixth Schedule (Pt. I) Areas	10.53
87	78-3054-0189-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	11.42
88	78-4552-226	Welfare of Plain Tribes & Backward Classes Department, Sixth Schedule (Pt. I) Areas	27.20
89	78-4552-3240	Various Project and Schemes for BTAC as per Memorandum of Settlement, Sixth Schedule (Pt. I) Areas	10.23
90	78-4552-5348	Provision for State Share of Non-Lapsable Central Pool of Resource (NLCPR) Loan Component, Sixth Schedule (Pt. I) Areas	39.24
91	78-4701-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	0.46
92	78-4701-1705	Accelerated Irrigation Benefit Programme, Sixth Schedule (Pt. I) Areas	4.43
93	78-4711-800-0107	Assistance to Bodoland Autonomous Council, Sixth Schedule (Pt. I) Areas	13.33
94	78-5054-03-337	Road Works, Sixth Schedule (Pt. I) Areas	19.88
95	78-5054-796-1536	Works, Sixth Schedule (Pt. I) Areas	8.34
96	78-5054-1536-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	0.85
Total			2,174.94

Appendix-2.5
(Reference: Paragraph 2.2.5)
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	Revenue Voted -2, 21, 23 and 49 Capital Voted -67 Revenue Charged -Head of State, 4, 6, 23, 49 Capital Charged -Public Debt and Servicing of Debt	1,618.86	Recommended for regularisation vide 117 th PAC Report placed before the House on 03-04-2008. Legislative approval awaited.
2003-04	4-Grants 3-Appropriations	Revenue Voted -10, 19, and 66 Capital Voted -34 Revenue Charged -12 and 23 Capital Charged -Public Debt and Servicing of Debt	404.36	
2004-05	5-Grants 6-Appropriations	Revenue Voted -42 and 47 Capital Voted -31, 58 and 73 Revenue Charged -12, 14, 18, 36, 49 and 56	5.88	
2005-06	2-Grants 2-Appropriations	Revenue Voted -47 Capital Voted -67 Revenue Charged -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	Revenue Voted -30 Capital Voted -54, 58 and 60 Revenue Charged -8 Capital Charged -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	Revenue Voted -4, 40, 42 and 65 Capital Voted -31, 34, 59, 60 and 70 Revenue Charged -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	Revenue Voted -4, 40 and 72 Capital Voted -60, 76 and 77 Revenue Charged -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	Revenue Voted - 40 and 47 Capital Voted - 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	Revenue Voted -40 Revenue Charged -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	Revenue Voted -22, 23, 47 and 62 Capital Voted -78 Revenue Charged -12 Capital Charged -63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
2012-13	4-Grants	Revenue Voted -13, 23 and 47 Capital Voted -78	1,195.61	C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC.
2013-14	5-Grants	Revenue Voted -23, 40 and 64 Capital Voted -55 and 78	1,499.89	C&AG's Report placed before the House on 31-03-2015. Not yet discussed by PAC.
Total			5,958.89	

Appendix-2.6
(Reference: Paragraph 2.2.7)
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
Revenue (Charged)					
1	Appropriation-Public Service Commission	10.79	10.02	0.77	0.65
2	Appropriation-Public Debt and Servicing of Debt	2567.40	2469.98	97.42	3.54
Total for Revenue (Charged)		2578.19	2480.00	98.19	4.19
Revenue (Voted)					
3	1- State Legislature	52.72	41.06	11.66	2.31
4	3- Administration of Justice	288.34	191.13	97.21	38.24
5	4- Election	87.19	30.94	56.25	2.75
6	5- Sales Tax and Other Taxes	120.24	86.48	33.76	2.11
7	6- Land Revenue & Land Ceiling	249.91	169.48	80.43	1.12
8	8- Excise & Prohibition	48.16	40.94	7.22	0.29
9	9- Transport Services	195.81	174.56	21.25	8.53
10	11- Secretariat & Attached Offices	1,941.09	872.33	1,068.76	11.66
11	12- District Administration	155.32	147.25	8.07	11.24
12	13- Treasury and Accounts Administration	75.83	64.15	11.68	6.63
13	14- Police	2,720.14	2,383.71	336.43	219.64
14	15- Jails	66.39	54.80	11.59	0.51
15	17- Administrative and Functional Buildings	401.87	384.33	17.54	2.98
16	19- Vigilance Commission and Others	196.54	60.84	135.70	6.22
17	20- Civil Defence and Home Guards	192.86	172.91	19.95	7.68
18	21- Guest Houses, Government Hostels etc.	16.61	15.05	1.56	4.46
19	22- Administrative Training	10.05	7.25	2.80	0.41
20	26- Education (Higher)	2,088.66	1,556.71	531.95	308.93
21	27- Art & Culture	102.03	47.15	54.88	86.73
22	29- Medical and Public Health	2,920.08	1,725.41	1,194.67	65.04
23	31- Urban Development (Town & Country Planning)	90.50	38.24	52.26	50.03
24	34- Urban Development (Municipal Administration Department)	127.85	26.90	100.95	31.59
25	36- Labour and Employment	197.34	158.29	39.05	46.51
26	37- Food Storage, Warehousing & Civil Supplies	346.65	74.88	271.77	11.65
27	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	812.81	460.67	352.14	531.08
28	42- Social Services	649.12	132.06	517.06	14.68
29	43- Co-operation	138.36	72.13	66.23	0.29
30	44- North Eastern Council Scheme	72.46	9.37	63.09	0.49
31	48- Agriculture	1,249.67	879.55	370.12	76.66
32	50- Other Special Area Programmes	224.11	42.70	181.41	1.00
33	51- Soil and Water Conservation	245.86	49.55	196.31	1.74
34	52- Animal Husbandry	302.69	200.87	101.82	0.20
35	53- Dairy Development	42.34	13.53	28.81	7.25
36	54- Fisheries	88.97	74.82	14.15	7.14
37	55- Forestry and Wildlife	508.26	307.74	200.52	31.37

Appendix-2.6 (Concluded)

1	2	3	4	5	6
38	56- Rural Development (Panchayat)	1,404.90	734.58	670.32	55.81
39	57- Rural Development	2,797.62	1,675.03	1122.59	0.31
40	58- Industries	81.25	50.70	30.55	1.84
41	59- Sericulture and Weaving	293.15	183.50	109.65	43.77
42	60- Cottage Industries	85.69	69.48	16.21	0.13
43	63- Water Resources	271.64	243.50	28.14	10.00
44	64- Roads and Bridges	1,195.47	1,167.09	28.38	239.70
45	67- Horticulture	62.10	38.27	23.83	16.71
46	71- Education (Elementary, Secondary etc.)	10,184.35	8,255.35	1,929.00	222.56
47	73- Urban Development (GDD)	624.23	155.04	469.19	45.11
48	74- Sports and Youth Services	85.72	80.64	5.08	78.99
49	76- Hill Areas Department (KAAC)	825.30	643.78	181.52	32.02
50	77- Hill Areas Department (NCHAC)	406.90	330.47	76.43	2.94
51	78- Welfare of Plain Tribes & Backward Classes (BTC)	1,727.12	1,663.64	63.48	93.02
Total for Revenue (Voted)		37,072.27	26,058.85	11,013.42	2,442.07
A.	Total for Revenue (Charged + Voted)	39,650.46	28,538.85	11111.61	2,446.26
Capital (Charged)					
NIL					
Capital (Voted)					
52	17- Administrative & Functional Buildings	622.55	144.17	478.38	176.64
53	30- Water Supply and Sanitation	1,175.20	480.88	694.32	375.78
54	33- Residential Buildings	31.67	15.24	16.43	0.34
55	49- Irrigation	741.67	326.97	414.70	15.75
56	62- Power (Electricity)	1,003.45	783.03	220.42	136.20
57	64- Roads & Bridges	1,389.86	802.63	587.23	507.19
58	65- Tourism	28.02	20.55	7.47	2.95
59	73- Urban Development (GAD)	0.52	0.06	0.46	25.00
Total for Capital (Voted)		4,992.94	2,573.53	2,419.41	1,239.85
B.	Total for Capital (Charged + Voted)	4,992.94	2,573.53	2,419.41	1,239.85
Grand Total (A+B)		44,643.40	31,112.38	13,531.02	3,686.11

Appendix-2.7
(Reference: Paragraph 2.2.8)
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	14	2055	Police 109 District Police {0449} New Police Station & outposts (NTA Voted)	80.00	(-) 72.34
2	29	2211	Family Welfare III. Centrally Sponsored Schemes 001 Direction and Administration {0762} District Family Welfare Services (NTA Voted)	600.00	(-) 242.39
		2211	Family Welfare 003 Training {0764} Training of A.N.M.S (NTA Voted)	200.00	(-) 191.46

Appendix-2.8
(Reference: Paragraph 2.2.8)
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	4	2015	Elections 102 Electoral Officers {0144} District Establishment (TA Voted)	3.50	(-) 79.58
2	9	3055	Road Transport 001 Direction and Administration {1390} Road Safety Staff (NTA Voted)	3.28	(-) 91.81
3	11	3451	Secretariat-Economic Services 091 Attached Offices {1416} Planning [166] Planning Division (NTA Voted)	34.00	(-) 266.94
4	14	2055	Police 001 Direction and Administration {0433} Police Range (NTA Voted) 101 Criminal Investigation and Vigilance {0445} Special Branch (BIEO) (NTA Voted) {0452} Liquor Prohibition Staff (NTA Voted) {0454} River Police (NTA Voted) {0457} Establishment of Water Post Scheme [491] Reimbursable from Govt. of India (NTA Voted) {0458} Thumb, Finger & Photo Schemes [491] Reimbursable from Govt. of India (NTA Voted) {0459} Police, Passport & Visa System [491] Reimbursable from Govt. of India (NTA Voted) {0469} Inter State International Border Affairs (NTA Voted) {1015} Checking of Bangladeshi Infiltration [491] Reimbursable from Govt. of India (NTA Voted) 111 Railway Police {0475} Supervising Staff (NTA Voted) 800 Other Expenditure {0482} Relief Operation in Connection with Disturbance on Foreigner's issue [924] Raising of New Battalion (NTA Voted)	4.50 15.00 15.00 5.13 34.30 19.75 24.68 9.84 1.20 0.35 7.65	(-) 124.72 (-) 20.62 (-) 40.40 (-) 465.45 (-) 311.59 (-) 37.84 (-) 35.82 (-) 55.11 (-) 460.95 (-) 53.04 (-) 272.25

Appendix-2.8 (Concluded)

1	2	3	4	5	6
5	15	2056	Jails 102 Jail Manufactures (NTA Voted)	1.80	(-) 19.80
6	26	2202	General Education 05 Language Development 103 Sanskrit Education {0629} Assam Classical Institutions (Sanskrit, Pali & Prakrit) (NTA Voted)	19.68	(-) 149.35
7	74	2204	Sports and Youth Services 102 Youth Welfare Programme for Students {0656} N.C.C Scheme (Camp and Courses) (NTA Voted) 104 Sports and Games (NTA Voted)	60.00 36.00	(-) 246.29 (-) 127.72

Appendix-2.9
(Reference: Paragraph 2.2.9)

**Cases of substantial surrenders (amount exceeding ₹ 10 crore)
made on 30th and 31st March 2015**

(₹ in crore)					
Sl. No.	Number and title of Grant/ Appropriation	Major Head	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6
1	4 - Elections	2015	76.40	48.98	64.11
2	27 - Art and Culture	2205	187.24	102.14	54.55
3	31 - Urban Development (Town and & Country Planning)	2217	138.72	101.41	73.10
4	34 - Urban Development (Municipal Administration Department)	2217	159.35	60.50	37.97
5	35 - Information and Publicity	2220	50.39	10.93	21.69
6	37 - Food Storage, Warehousing and Civil Supplies	2408	357.47	274.33	76.74
7	44 - North Eastern Council Schemes	4552	1,560.79	248.38	15.91
8	45 - Census, Surveys and Statistics	3454	84.71	40.78	48.14
9	50 - Other Special Areas Programmes	2575	225.11	133.37	59.25
10	51 - Soil and Water Conservation	2402	244.99	197.96	80.80
11	54 - Fisheries	2405	94.27	20.65	21.91
12	56 - Rural Development (Panchayat)	2515	1,459.46	539.70	36.98
13	59 - Sericulture and Weaving	2851	334.06	24.03	7.19
14	75 - Information Technology	4859	84.09	33.57	39.92
Total			5,057.05	1,836.73	36.32

Appendix-2.10

(Reference: Paragraph 2.2.10)

Statement of various grants/appropriations in which savings of ₹ five crore and above occurred but no part of which had been surrendered during 2014-15

(₹ in crore)			
Sl No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
I-Grant			
1	3	Administration of Justice (Revenue Voted)	135.45
2	5	Sales Tax & Other Taxes (Revenue Voted)	35.87
3	6	Land Revenue & Land Ceiling (Revenue Voted)	81.55
4	8	Excise and Prohibition (Revenue Voted)	7.51
5	9	Transport Services (Revenue Voted) (Capital Voted)	29.78 35.25
6	11	Secretariat and Attached Offices (Capital Voted)	101.40
7	12	District Administration (Revenue Voted)	19.31
8	13	Treasury and Accounts Administration (Revenue Voted)	18.31
9	14	Police (Capital Voted)	119.23
10	15	Jails (Revenue Voted)	12.10
11	16	Stationery and Printing (Revenue Voted)	6.44
12	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	20.52 655.03
13	19	Vigilance Commission and Others (Revenue Voted)	141.91
14	20	Civil Defence and Home Guards (Revenue Voted)	27.63
15	23	Pension & Other Retirement Benefits (Revenue Charged)	7.55
16	25	Miscellaneous General Services (Revenue Voted)	17.76
17	26	Education (Higher Education) (Revenue Voted)	840.88
18	29	Medical & Public Health (Revenue Voted) (Capital Voted)	1,259.70 13.90
19	30	Water Supply and Sanitation (Capital Voted)	1,070.10
20	33	Residential Buildings (Capital Voted)	16.77
21	36	Labour and Employment (Revenue Voted)	85.56
22	38	Welfare of Scheduled Casts/Scheduled Tribes and Other Backward Classes (Revenue Voted)	883.22
23	39	Social Security, Welfare and Nutrition (Revenue Voted)	418.23

Appendix-2.10 (concluded)

1	2	3	4
24	40	Sainik Welfare and Other Relief Programme (Revenue Voted)	7.80
25	41	Natural Calamities (Revenue Voted)	270.58
26	42	Social Services (Revenue Voted)	531.74
27	43	Co-operation (Revenue Voted) (Capital Voted)	66.51 8.62
28	44	North Eastern Council Schemes (Revenue Voted)	63.58
29	46	Weights and Measures (Revenue Voted)	5.95
30	48	Agriculture (Revenue Voted)	446.78
31	49	Irrigation (Revenue Voted) (Capital Voted)	166.71 430.45
32	52	Animal Husbandry (Revenue Voted) (Capital Voted)	102.02 23.32
33	53	Dairy Development (Revenue Voted)	36.05
34	55	Forestry & Wild Life (Revenue Voted)	231.90
35	58	Industries (Revenue Voted)	32.39
36	60	Cottage Industries (Revenue Voted) (Capital Voted)	16.34 8.17
37	62	Power (Electricity) (Capital Voted)	356.62
38	63	Water Resources (Revenue Voted) (Capital Voted)	38.14 1,329.21
39	67	Horticulture (Revenue Voted)	40.55
40	70	Hill Areas (Revenue Voted)	137.32
41	71	Education (Elementary, Secondary etc.) (Revenue Voted)	2,151.56
42	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	514.30 25.46
43	74	Sports and Youth Services (Revenue Voted)	84.07
44	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Capital Voted)	72.14
45	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted) (Capital Voted)	79.36 44.22
46	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	156.50
Total			13,539.32
II—Appropriation			
47	-	Public Debt & Servicing of Debt (Revenue Charged)	100.96
Total.			100.96
Grand Total			13,640.28

Appendix-2.11
(Reference: Paragraph 2.2.10)
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)	13.97 12.71	2.91 1.57	11.06 11.14
2	11 - Secretariat & Attached Offices	(Revenue Voted)	1,080.41	110.41	970.00
3	14 - Police	(Revenue Voted)	556.07	0.31	555.76
4	21 - Guest Houses, Govt. Hostels etc.	(Revenue Voted)	6.02	0.95	5.07
5	27 - Arts and Culture	(Revenue Voted)	141.61	102.14	39.47
6	34 - Urban Development (Municipality Administration Department)	(Revenue Voted)	132.54	60.59	71.95
7	37 - Food Storage Warehousing and Civil Supply	(Revenue Voted)	283.42	274.56	8.86
8	44 - North Eastern Council Schemes	(Capital Voted)	1,274.25	248.38	1,025.87
9	50 - Other Special Area Programmes	(Revenue Voted)	182.41	133.37	49.04
10	56 - Rural development (Panchayat)	(Revenue Voted)	726.13	540.26	185.87
11	57 - Rural Development	(Revenue Voted)	1,122.90	1,041.29	81.61
12	59 - Sericulture & Weaving	(Revenue Voted)	153.43	24.03	129.40
13	64 - Roads and Bridges	(Revenue Voted) (Capital Voted)	268.08 1,094.41	252.95 224.42	15.13 869.99
14	66 - Compensation and Assignment to Local Bodies and Panchayat Raj Institution	(Revenue Voted)	835.70	714.00	121.70
15	76 - Hill Areas Department (KAAC)	(Revenue Voted)	213.53	0.03	213.50
Total			8,097.59	3,732.17	4,365.42

Appendix-2.12
(Reference: Paragraph 2.2.11)
Rush of Expenditure

(₹ in crore)

Sl. No.	Grant No. and Name	Head of Account	Total Expenditure	Expenditure incurred in March 2015	Percentage of Total Expenditure incurred during March 2015
1	4 - Elections	2015	30.94	16.83	54.40
2	9 - Transport Services	5055	110.30	72.01	65.29
3	17 - Administrative and Functional Buildings	4059	130.89	84.91	64.87
4	27 - Art and Culture	2205	45.65	24.93	54.61
5	31 - Urban Development (Town and Country Planning)	2217	36.70	18.55	50.54
6	35 - Information and Publicity	2220	42.50	25.20	59.29
7	37 - Food Storage, Warehousing & Civil Supplies	2408	74.34	57.14	76.86
8	38 - Welfare of SC, ST & OBC	2225	460.67	265.71	57.68
9	42 - Social Services	2070	30.91	19.85	64.22
		2575	99.33	66.57	67.02
10	49 - Irrigation	4702	283.04	243.12	85.90
11	50 - Other Special Areas Programme	2575	42.70	28.99	67.89
12	54 - Fisheries	2405	73.46	44.21	60.18
13	57 - Rural development	2505	419.38	211.35	50.40
14	62 - Power (Electricity)	2801	113.40	56.74	50.04
		6801	606.32	351.00	57.89
15	63 - Water Resources	4711	480.17	420.30	87.53
16	65 - Tourism	3452	28.21	20.49	72.63
		5452	20.55	11.45	55.72
17	67 - Horticulture	2401	38.27	32.07	83.80
18	69 - Scientific Services and Research	3425	21.65	19.19	88.64
19	<i>Public Debt and Servicing of Debt</i>	6004	401.55	279.17	69.52
20	74 - Sports and Youth Services	2204	80.64	43.97	54.53
21	75 - Information Technology	4859	50.52	25.84	51.15
22	76 - Hill Areas Department (KAAC)	2235	26.66	14.63	54.88
23	77 - Hill Areas Department (NCHAC)	2401	16.23	10.64	65.56
Total			3,464.98	2,464.86	71.14

Appendix-2.13
(Reference: Paragraph 2.3.1)

Pending DCC bills for the years up to 2014-15

			(₹ in lakh)
Sl. No.	Department	No. of AC Bills	Amount
1	Administrative Reforms (Training)	3	98.00
2	Agriculture	2	378.00
3	Assembly Secretariat	1	1.00
4	Boarder Areas Development	21	2,180.00
5	Chief Minister's Secretariat	3	2.00
6	Co-operation	1	0.20
7	Cultural Affairs	14	241.00
8	Education	35	8,493.00
9	Election	160	5,707.00
10	Excise	1	0.20
11	Finance	24	2,523.00
12	Finance (Taxation)	11	28.00
13	Food & Civil Supplies	3	455.00
14	General Administration	70	1,342.00
15	Handloom & Textile	11	182.70
16	Health	47	10,732.00
17	Hill Areas	22	1,156.00
18	Home	3,454	27,226.00
19	Industry and Commerce	6	1,566.00
20	Information and Public Relations	11	6.00
21	Judicial	44	61.00
22	Labour and Employment	4	0.18
23	Minority Development	17	2,425.00
24	Panchayat and Rural Development	131	3,137.00
25	Public Health Engineering	2	0.04
26	Public Works Department	9	2,859.00
27	Pension & Public Grievances	5	7.00
28	Personnel	8	73.00
29	Planning & Development	73	6,647.00
30	Revenue & Disaster Management	11	90.00
31	Revenue	301	3,229.00
32	Sainik Welfare	1	3.00
33	Science Technology and Environment	1	200.00
34	Secretariat Administration	150	31,597.00
35	Sericulture	7	16.00
36	Social Welfare	18	3,752.00
37	Sports & Youth Welfare	5	51.00
38	Tourism	4	541.00
39	Town & Country Planning	4	456.00
40	Transport	8	111.00
41	Water Resources	6	1.00
42	Welfare of Plain Tribes and Backward Classes	26	5,160.00
Total		4,735	1,22,733.32

Appendix-3.1
(Reference: Paragraph 3.1)
Utilisation Certificates outstanding as on 31 March 2015

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2004-05	1	0.01	0	0	1	0.01
		2005-06	1	0.02	0	0	1	0.02
		2006-07	1	0.02	0	0	1	0.02
		2009-10	1	0.01	0	0	1	0.01
		2013-14	1	0.19	0	0	1	0.19
		Total	5	0.25	0	0	5	0.25
2	Agriculture	2001-02	27	26.95	0	0	27	26.95
		2002-03	2	0.01	0	0	2	0.01
		2003-04	10	9.07	0	0	10	9.07
		2004-05	10	22.17	0	0	10	22.17
		2005-06	4	33.23	0	0	4	33.23
		2006-07	3	1.02	0	0	3	1.02
		2007-08	2	28.8	0	0	2	28.8
		2012-13	1	91.99	0	0	1	91.99
		2013-14	4	65.76	0	0	4	65.76
		2014-15	44	136.22	0	0	44	136.22
		Total	107	415.22	0	0	107	415.22
3	Animal Husbandry	2001-02	2	0.01	0	0	2	0.01
		2002-03	1	0.05	0	0	1	0.05
		2003-04	4	4.82	0	0	4	4.82
		2004-05	2	2.2	0	0	2	2.2
		2005-06	6	2.1	0	0	6	2.1
		2006-07	3	0.67	0	0	3	0.67
		2007-08	1	0.06	0	0	1	0.06
		2008-09	2	0.77	0	0	2	0.77
		2010-11	2	2.32	0	0	2	2.32
		2011-12	1	0.06	0	0	1	0.06
		2012-13	10	13.53	0	0	10	13.53
		2013-14	3	3.76	0	0	3	3.76
		2014-15	3	0.3	0	0	3	0.3
		Total	40	30.65	0	0	40	30.65
4	Assembly Secretariat	2014-15	19	0.29	0	0	19	0.29
Total	19	0.29	0	0	19	0.29		
5	Co-operation	2002-03	1	0.15	0	0	1	0.15
		2003-04	15	1.61	0	0	15	1.61
		2004-05	7	1.76	0	0	7	1.76
		2005-06	20	0.17	1	0.01	19	0.16
		2006-07	3	0.06	0	0	3	0.06
		2008-09	3	0.3	1	0.05	2	0.25
		2009-10	1	0.05	0	0	1	0.05
		2013-14	3	1.38	0	0	3	1.38
		2014-15	2	0.42	0	0	2	0.42
		Total	55	5.9	2	0.06	53	5.84
6	Cultural Affairs	2001-02	13	0.3	0	0	13	0.3
		2002-03	2	0.004	0	0	2	0.004
		2003-04	12	2.73	0	0	12	2.73
		2004-05	10	2.27	0	0	10	2.27
		2005-06	7	0.13	0	0	7	0.13
		2006-07	13	3.04	0	0	13	3.04
		2007-08	20	7.01	0	0	20	7.01
		2008-09	25	6.61	0	0	25	6.61

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2009-10	44	33.27	0	0	44	33.27
		2010-11	33	32.06	0	0	33	32.06
		2011-12	35	22.44	0	0	35	22.44
		2012-13	23	26.9	0	0	23	26.9
		2013-14	6	1.84	0	0	6	1.84
		2014-15	58	8.96	0	0	58	8.96
		Total	301	147.56	0	0	301	147.56
7	Dairy Development	2002-03	1	0.85	0	0	1	0.85
		2004-05	2	0.6	0	0	2	0.6
		2006-07	3	0.41	1	0.01	2	0.4
		2007-08	3	2.74	0	0	3	2.74
		2008-09	2	0.29	0	0	2	0.29
		2012-13	2	0.67	0	0	2	0.67
		2013-14	4	4.23	0	0	4	4.23
		2014-15	4	13.04	0	0	4	13.04
Total	21	22.83	1	0.01	20	22.82		
8	Education	2001-02	1045	33.32	0	0	1045	33.32
		2002-03	926	29.34	0	0	926	29.34
		2003-04	1619	37.02	0	0	1619	37.02
		2004-05	2737	115.71	0	0	2737	115.71
		2005-06	2274	137.74	0	0	2274	137.74
		2006-07	2198	152.76	4	0.05	2194	152.71
		2007-08	831	33.71	23	0.09	808	33.62
		2008-09	537	22.19	63	0.24	474	21.95
		2010-11	17	19.5	0	0	17	19.5
		2011-12	32	38.01	0	0	32	38.01
		2012-13	16	67.43	0	0	16	67.43
		2013-14	163	851.38	5	1.97	158	849.41
		2014-15	154	1270.92	0	0	154	1270.92
Total	12549	2809.03	95	2.35	12454	2806.68		
9	Election	2004-05	1	0.12	0	0	1	0.12
		2010-11	1	0.09	0	0	1	0.09
		Total	2	0.21	0	0	2	0.21
10	Excise	2001-02	1	0.01	1	0.01	0	0
		2002-03	5	0.07	5	0.07	0	0
		2003-04	3	0.13	3	0.13	0	0
		2004-05	2	0.06	2	0.06	0	0
		2005-06	5	0.18	5	0.18	0	0
		2006-07	11	0.47	7	0.4	4	0.07
		2007-08	10	0.27	10	0.27	0	0
		2008-09	1	0.03	1	0.03	0	0
		2011-12	4	0.11	4	0.11	0	0
		2012-13	1	0.13	1	0.13	0	0
		2014-15	1	0.05	0	0.01	1	0.04
Total	44	1.51	39	1.4	5	0.11		
11	Finance (Taxation)	2001-02	1	1.96	0	0	1	1.96
		2002-03	7	6.3	0	0	7	6.3
		2003-04	5	7.89	0	0	5	7.89
		2004-05	10	7.98	0	0	10	7.98
		2005-06	10	4.29	0	0	10	4.29
		2006-07	8	7.8	0	0	8	7.8
		2007-08	5	8.94	0	0	5	8.94
		2008-09	47	18.04	0	0	47	18.04
		2010-11	257	151.2	0	0	257	151.2
		2011-12	158	249.46	8	12.18	150	237.28
		2012-13	211	513.4	9	19.43	202	493.97
		2013-14	36	63.53	0	0	36	63.53
		Total	755	1040.79	17	31.61	738	1009.18

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
12	Finance (Economic Affairs)	2013-14	174	225.02	38	64.63	136	160.39
		2014-15	601	843.88	1	11.04	600	832.84
		Total	775	1068.9	39	75.67	736	993.23
13	Finance	2003-04	5	4.62	0	0	5	4.62
		2004-05	7	7.84	0	0	7	7.84
		2005-06	12	10	0	0	12	10
		2008-09	1	0.08	0	0	1	0.08
		Total	25	22.54	0	0	25	22.54
14	Fisheries	2001-02	1	0.1	0	0	1	0.1
		2003-04	3	0.08	0	0	3	0.08
		2004-05	9	3.07	1	0.07	8	3
		2005-06	2	0.04	0	0	2	0.04
		2006-07	4	0.72	0	0	4	0.72
		2007-08	1	0.2	0	0	1	0.2
		2011-12	1	0.28	0	0	1	0.28
		2013-14	3	10.28	0	0	3	10.28
		2014-15	14	14.68	0	0	14	14.68
Total	38	29.45	1	0.07	37	29.38		
15	Food & Civil Supplies	2006-07	11	1.63	0	0	11	1.63
		2010-11	1	0.15	0	0	1	0.15
		2011-12	1	0.25	0	0	1	0.25
		2012-13	3	0.83	0	0	3	0.83
		2013-14	4	0.63	0	0	4	0.63
		2014-15	6	30.9	0	0	6	30.9
		Total	26	34.39	0	0	26	34.39
16	Forest	2008-09	4	3.48	0	0	4	3.48
		Total	4	3.48	0	0	4	3.48
17	General Administration	2001-02	1	0.01	0	0	1	0.01
		2006-07	1	0.00008	0	0	1	0.00008
		2008-09	2	0.15	0	0	2	0.15
		2009-10	2	0.11	0	0	2	0.11
		2010-11	1	0.35	0	0	1	0.35
		2011-12	2	0.61	0	0	2	0.61
		2012-13	10	9.3	0	0	10	9.3
		2013-14	89	43.53	0	0	89	43.53
		2014-15	146	111.07	0	0	146	111.07
Total	254	165.13	0	0	254	165.13		
18	Guwahati Development	2003-04	1	0.1	0	0	1	0.1
		2004-05	4	11.27	0	0	4	11.27
		2005-06	5	10.47	0	0	5	10.47
		2006-07	8	15.08	0	0	8	15.08
		2007-08	26	28.4	0	0	26	28.4
		2008-09	7	11.28	0	0	7	11.28
		2010-11	4	2.59	0	0	4	2.59
		2013-14	1	20	0	0	1	20
		2014-15	1	0.12	0	0	1	0.12
Total	57	99.31	0	0	57	99.31		
19	Handloom & Textile	2011-12	15	23.61	14	22.67	1	0.94
		2012-13	2	2.25	0	0	2	2.25
		2013-14	3	11.1	1	0.64	2	10.46
		Total	20	36.96	15	23.31	5	13.65
20	Health	2003-04	12	3.12	1	0	11	3.12
		2004-05	4	4.11	0	0	4	4.11
		2005-06	8	3.08	0	0	8	3.08
		2006-07	62	12.75	2	0.05	60	12.7
		2007-08	68	75.07	0	0	68	75.07
		2008-09	204	156.92	25	0.86	179	156.06
		2009-10	1	2.25	0	0	1	2.25
		2010-11	8	86.61	0	0	8	86.61

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2011-12	2	1.59	0	0	2	1.59
		2012-13	17	181.18	0	0	17	181.18
		2013-14	31	351.48	0	0	31	351.48
		2014-15	2	1.53	0	0	2	1.53
		Total	419	879.69	28	0.9	391	878.78
21	Hill Areas	2004-05	5	0.77	0	0	5	0.77
		2007-08	9	0.73	1	0.18	8	0.55
		2008-09	31	14.93	10	2.58	21	12.35
		2009-10	1	0.48	0	0	1	0.48
		2010-11	15	15.54	0	10	15	5.54
		2011-12	4	0.53	0	0	4	0.53
		2013-14	1	0.2	0	0	1	0.2
		2014-15	33	8.82	0	0	33	8.82
		Total	99	42	11	12.76	88	29.24
22	Home	2005-06	4	1.21	0	0	4	1.21
		2006-07	1	0.1	0	0	1	0.1
		2011-12	5	1.32	0	0	5	1.32
		Total	10	2.63	0	0	10	2.63
23	Horticulture Department	2014-15	3	9.59	0	0	3	9.59
		Total	3	9.59	0	0	3	9.59
24	Industry & Commerce	2001-02	8	2.58	1	0.21	7	2.37
		2002-03	71	12.76	0	0	71	12.76
		2003-04	113	27.45	14	0.39	99	27.06
		2004-05	26	22.55	7	0.43	19	22.12
		2005-06	16	18.49	4	10.1	12	8.39
		2006-07	19	3.52	1	0.01	18	3.51
		2007-08	18	6.65	1	0.26	17	6.39
		2008-09	18	10.89	2	0.49	16	10.4
		2010-11	3	4.74	1	3	2	1.74
		2011-12	8	42.97	4	31.08	4	11.89
		2012-13	4	2.24	0	0	4	2.24
		2013-14	8	43.07	0	0	8	43.07
		2014-15	22	67.51	1	10	21	57.51
		Total	334	265.42	36	55.97	298	209.45
25	Information & Technology	2008-09	1	0.48	1	0.48	0	0
		2009-10	1	0.52	0	0	1	0.52
		2010-11	1	39.05	0	0	1	39.05
		2011-12	2	19.42	2	19.42	0	0
		2012-13	6	16.61	0	0	6	16.61
		2013-14	19	38.21	0	0	19	38.21
		2014-15	8	17.35	0	0	8	17.35
		Total	38	131.64	3	19.9	35	111.74
26	Irrigation	2012-13	1	40.5	0	0	1	40.5
		2014-15	1	3.6	0	0	1	3.6
		Total	2	44.1	0	0	2	44.1
27	Judicial	2002-03	1	0.01	0	0	1	0.01
		2004-05	25	0.1	0	0	25	0.1
		2006-07	1	0.05	0	0	1	0.05
		2007-08	2	0.1	0	0	2	0.1
		2008-09	4	0.16	0	0	4	0.16
		2014-15	3	0.009	0	0	3	0.009
		Total	36	0.429	0	0	36	0.429
28	Labour & Employment	2006-07	1	10	0	0	1	10
		2007-08	10	0.15	0	0	10	0.15
		2009-10	1	40	0	0	1	40
		2013-14	9	18.45	0	0	9	18.45
		2014-15	1	8.45	0	0	1	8.45
		Total	22	77.05	0	0	22	77.05

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9	
29	Mines, Minerals & Power	2001-02	1	4.55	0	0	1	4.55	
		2003-04	5	146.16	0	0	5	146.16	
		2004-05	2	0.43	0	0	2	0.43	
		2005-06	2	14.31	0	0	2	14.31	
		2006-07	4	86.56	0	0	4	86.56	
		2007-08	2	0.76	0	0	2	0.76	
		2010-11	1	0.18	0	0	1	0.18	
		2011-12	2	1.28	0	0	2	1.28	
		2012-13	1	0.78	0	0	1	0.78	
		2013-14	1	0.84	0	0	1	0.84	
	Total	21	255.85	0	0	21	255.85		
30	Minority Development	2001-02	1	0.01	0	0	1	0.01	
		2003-04	2	0.11	0	0	2	0.11	
		2004-05	3	0.38	0	0	3	0.38	
		2006-07	1	0.05	0	0	1	0.05	
		2007-08	1	0.01	0	0	1	0.01	
		2008-09	3	1.56	0	0	3	1.56	
		2011-12	1	0.06	0	0	1	0.06	
		2013-14	2	1.05	0	0	2	1.05	
			Total	14	3.23	0	0	14	3.23
		31	Municipal Administration	2004-05	9	23.91	0	0	9
2005-06	10			26.03	0	0	10	26.03	
2006-07	6			3.83	0	0	6	3.83	
2007-08	6			33.21	0	0	6	33.21	
2008-09	3			4.33	0	0	3	4.33	
2009-10	4			8.84	0	0	4	8.84	
2010-11	2			3.03	0	0	2	3.03	
2012-13	9			2.06	0	0	9	2.06	
2013-14	1			1.5	0	0	1	1.5	
2014-15	1			1.5	0	0	1	1.5	
	Total	51	108.24	0	0	51	108.24		
32	Panchayat & Rural Development	2001-02	8	1.18	0	0	8	1.18	
		2004-05	10	5.59	1	0.39	9	5.2	
		2005-06	3	28.3	3	28.3	0	0	
		2006-07	4	32.8	4	32.8	0	0	
		2007-08	10	26.08	2	6.52	8	19.56	
		2008-09	8	21.98	0	0	8	21.98	
		2010-11	16	89.67	0	0	16	89.67	
		2011-12	42	371.62	2	8.39	40	363.23	
		2012-13	4	106.43	3	105.21	1	1.22	
		2013-14	36	235.95	1	1.82	35	234.13	
		2014-15	32	421.31	0	0	32	421.31	
			Total	173	1340.91	16	183.43	157	1,157.48
33	Planning & Development	2005-06	5	5.02	0	0	5	5.02	
		2006-07	8	11.61	0	0	8	11.61	
		2007-08	1	0.15	0	0	1	0.15	
		2008-09	5	30.8	1	0.8	4	30	
		2010-11	4	2.11	1	0.5	3	1.61	
		2013-14	15	9.8	2	1.85	13	7.95	
		2014-15	44	58.82	1	2.5	43	56.32	
			Total	82	118.31	5	5.65	77	112.66
34	Printing & Stationery	2014-15	1	0.13	0	0	1	0.13	
		Total	1	0.13	0	0	1	0.13	
35	Political	2003-04	6	0.4	0	0	6	0.4	
		2004-05	15	1.18	0	0	15	1.18	
		2005-06	2	0.25	0	0	2	0.25	

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2006-07	2	2.77	1	0	1	2.77
		2008-09	7	4.05	0	0	7	4.05
		2010-11	1	2	0	0	1	2
		Total	33	10.65	1	0	32	10.65
36	Public Health Engineering	2012-13	1	0.01	0	0	1	0.01
		Total	1	0.01	0	0	1	0.01
37	Public Works	2003-04	5	0.85	0	0	5	0.85
		2004-05	1	1.32	0	0	1	1.32
		2006-07	2	0.25	0	0	2	0.25
		2007-08	1	6.16	0	0	1	6.16
		2008-09	1	0.11	0	0	1	0.11
		Total	10	8.69	0	0	10	8.69
38	Revenue & Disaster Management	2003-04	9	0.77	0	0	9	0.77
		2004-05	38	8.16	0	0	38	8.16
		2005-06	19	4.23	0	0	19	4.23
		2006-07	81	11.62	0	0	81	11.62
		2007-08	10	0.53	0	0	10	0.53
		2008-09	50	9.02	2	0.14	48	8.88
		Total	207	34.33	2	0.14	205	34.19
39	Revenue	2001-02	2	0.1	0	0	2	0.1
		2002-03	9	1.46	0	0	9	1.46
		2003-04	19	5.8	0	0	19	5.8
		2004-05	12	3.88	0	0	12	3.88
		2005-06	2	0.11	0	0	2	0.11
		2006-07	3	0.1	0	0	3	0.1
		2008-09	1	0.01	0	0	1	0.01
		2009-10	1	0.01	0	0	1	0.01
		2010-11	3	0.46	0	0	3	0.46
		2011-12	1	1	0	0	1	1
		2013-14	14	11.17	0	0	14	11.17
		2014-15	1	3.16	0	0	1	3.16
		Total	68	27.26	0	0	68	27.26
40	Rural Development	2010-11	1	1.45	1	1.45	0	0
		2011-12	23	217.24	0	0.01	23	217.23
		2012-13	8	104.89	0	0	8	104.89
		2013-14	12	113.73	1	30.92	11	82.81
		2014-15	11	346.2	0	0	11	346.2
		Total	55	783.51	2	32.38	53	751.13
41	Sainik Welfare	2003-04	2	0.04	2	0.04	0	0
		Total	2	0.04	2	0.04	0	0
42	Science, Technology, Environment	2001-02	4	0.32	0	0	4	0.32
		2002-03	2	0.14	0	0	2	0.14
		2003-04	6	0.38	0	0	6	0.38
		2004-05	8	0.43	0	0	8	0.43
		2005-06	1	0.01	0	0	1	0.01
		2007-08	5	2.11	0	0	5	2.11
		2008-09	7	3.69	1	0.02	6	3.67
		2009-10	15	9.96	0	0	15	9.96
		2010-11	3	2.1	0	0	3	2.1
		2012-13	16	5.42	0	0	16	5.42
		2013-14	14	24.61	0	0	14	24.61
		2014-15	6	1.87	0	0	6	1.87
Total	87	51.04	1	0.02	86	51.02		
43	Secretariat Administration	2003-04	11	11.54	0	0	11	11.54
		2004-05	14	55.62	0	0	14	55.62
		2005-06	12	92.22	0	0	12	92.22
		2006-07	18	54.1	0	0	18	54.1
		2007-08	4	0.02	0	0	4	0.02

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2008-09	56	118.13	0	0	56	118.13
		2009-10	7	0.76	0	0	7	0.76
		2010-11	5	9.33	0	0	5	9.33
		2011-12	36	29.62	0	0	36	29.62
		2012-13	3	2.97	0	0	3	2.97
		2013-14	17	142.35	2	10.16	15	132.19
		2014-15	14	100.5	1	81.64	13	18.86
		Total	197	617.16	3	91.8	194	525.36
44	Sericulture	2001-02	14	1.14	2	0.01	12	1.13
		2002-03	2	0.05	1	0.0495	1	0.0005
		2003-04	93	0.27	0	0	93	0.27
		2004-05	39	1.33	6	0.03	33	1.3
		2005-06	13	7.42	0	0	13	7.42
		2006-07	19	0.14	0	0	19	0.14
		2007-08	51	27.62	1	0.03	50	27.59
		2008-09	27	37.15	0	0	27	37.15
		2009-10	5	9.04	0	0	5	9.04
		2010-11	1	0.43	0	0	1	0.43
		2011-12	2	0.03	0	0	2	0.03
		2014-15	4	2.01	0	0	4	2.01
		Total	270	86.63	10	0.12	260	86.51
45	Social Welfare	2001-02	43	4.78	0	0	43	4.78
		2002-03	6	0.38	0	0	6	0.38
		2003-04	33	8.71	0	0	33	8.71
		2004-05	52	18.6	0	0	52	18.6
		2005-06	26	4.18	0	0	26	4.18
		2006-07	42	19.41	0	0	42	19.41
		2007-08	143	114.58	0	0	143	114.58
		2008-09	96	110.15	0	0	96	110.15
		2009-10	11	206.93	0	0	11	206.93
		2010-11	7	24.21	0	0	7	24.21
		2011-12	23	333.67	0	0	23	333.67
		2012-13	18	69.64	0	0	18	69.64
		2013-14	29	67.91	0	0	29	67.91
		2014-15	93	509.04	0	0	93	509.04
		Total	622	1492.19	0	0	622	1,492.19
46	Sports & Youth Welfare	2001-02	18	0.54	4	0.49	14	0.05
		2002-03	4	0.03	0	0	4	0.03
		2003-04	20	0.33	2	0.01	18	0.32
		2004-05	27	10	5	7.98	22	2.02
		2005-06	28	2.86	5	2.49	23	0.37
		2006-07	22	17.78	1	14.54	21	3.24
		2007-08	20	5.48	7	4.81	13	0.67
		2008-09	9	2.63	3	2.54	6	0.09
		2010-11	21	19.44	0	0	21	19.44
		2011-12	49	12.05	1	1	48	11.05
		2012-13	26	17.22	0	0	26	17.22
		2013-14	73	14.87	1	4	72	10.87
		2014-15	25	29.71	0	0	25	29.71
		Total	342	132.94	29	37.86	313	95.08
47	Stamp & Registration	2006-07	3	0.003	0	0	3	0.003
		Total	3	0.003	0	0	3	0.003
48	Tourism	2001-02	1	0.06	1	0.06	0	0
		2003-04	2	0.11	1	0.06	1	0.05
		2004-05	1	0.06	0	0	1	0.06
		2005-06	4	1.14	0	0	4	1.14
		2006-07	1	0.9	0	0	1	0.9
		2007-08	1	0.1	0	0	1	0.1
		2009-10	7	3.01	0	0	7	3.01

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
		2010-11	12	10.67	0	0	12	10.67
		2011-12	1	0.23	0	0	1	0.23
		2012-13	9	8.53	1	0.1	8	8.43
		2013-14	2	1.42	0	0	2	1.42
		2014-15	30	13.52	0	0	30	13.52
		Total	71	39.75	3	0.22	68	39.53
49	Town & Country Planning	2001-02	6	4.03	0	0	6	4.03
		2002-03	1	0.2	0	0	1	0.2
		2003-04	12	7.94	0	0	12	7.94
		2004-05	7	2.89	0	0	7	2.89
		2005-06	21	23.85	0	0	21	23.85
		2006-07	5	5.13	0	0	5	5.13
		2007-08	15	20.79	0	0	15	20.79
		2008-09	29	30.14	0	0	29	30.14
		2009-10	3	1.15	0	0	3	1.15
		2010-11	21	5.86	0	0	21	5.86
		2011-12	2	1.38	0	0	2	1.38
		2012-13	11	2.32	0	0	11	2.32
		2013-14	5	1.51	0	0	5	1.51
		2014-15	11	9.88	0	0	11	9.88
		Total	149	117.07	0	0	149	117.07
50	Transport	2002-03	2	1.66	0	0	2	1.66
		2003-04	4	0.45	0	0	4	0.45
		2004-05	2	6.02	0	0	2	6.02
		2005-06	2	2.33	1	0.84	1	1.49
		2006-07	7	8.66	0	0	7	8.66
		2007-08	2	2.18	0	0	2	2.18
		2011-12	2	2.76	0	0	2	2.76
		2014-15	2	6.35	0	0	2	6.35
		Total	23	30.41	1	0.84	22	29.57
51	Urban Development	2013-14	4	1.26	0	0	4	1.26
		2014-15	1	0.28	0	0	1	0.28
		Total	5	1.54	0	0	5	1.54
52	Water Resources	2014-15	1	72.3	0	0	1	72.3
		Total	1	72.3	0	0	1	72.3
53	Welfare of Plain Tribes & Backward Classes	2001-02	108	21.56	0	0	108	21.56
		2002-03	23	12.9	0	0	23	12.9
		2003-04	32	23.92	0	0	32	23.92
		2004-05	55	46.23	0	0	55	46.23
		2005-06	17	74.9	0	0	17	74.9
		2006-07	34	104.36	0	0	34	104.36
		2007-08	68	177.3	0	0	68	177.3
		2008-09	60	251.5	0	0	60	251.5
		2009-10	49	169.77	0	0	49	169.77
		2010-11	42	125.2	0	0	42	125.2
		2011-12	97	242.37	0	0	97	242.37
		2012-13	97	283.54	0	0	97	283.54
		2013-14	668	322.69	0	0	668	322.69
		2014-15	114	334.5	2	1.24	112	333.26
		Total	1,464	2,190.74	2	1.24	1,462	2,189.5
Grand Total			20,012	14,909.89	364	577.76	19,648	14,332.13

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 the year succeeding the accounting year*
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2016-17	2013-14	2013-14	2008-09	2012-13	July 2014	One year
						2013-14	July 2014	One day only
						2014-15	Not yet received	--
2	Assam Agricultural University, Jorhat	2016-17	2011-12	2010-11	Not intimated	2011-12	April 2014	One year 10 months
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
3	Assam Khadi and Village Industries Board, Guwahati	2015-16	2001-02	1998-99	Not intimated	2001-02	January 2015	12 years seven months
						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	--						

Appendix-3.2 (Contd....)

1	2	3	4	5	6	7	8	9
						2011-12	Not yet received	--
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
4	Assam Agricultural Competitiveness Project, Guwahati	2016-17	2013-14	2010-11	Not intimated	2013-14	March 2015	Nine months
						2014-15	Not yet received	--
5	Assam Human Rights Commission, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	2012-13	2012-13	February 2014	Eight months
						2013-14	Not yet received	--
						2014-15	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	2012-13	2012-13	November 2013	Five months
						2013-14	Not yet received	--
						2014-15	Not yet received	--
7	Assam State Road Board	2016-17	2012-13	2011-12	Not intimated	2012-13	December 2014	One year six months
						2013-14	Not yet received	--
						2014-15	Not yet received	--
8	Assam Building & Other Construction Worker's Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2012-13	Not intimated	2011-12	March 2014	One year Nine months
						2012-13	March 2014	Nine months
						2013-14	Not yet received	--
						2014-15	Not yet received	--

Appendix-3.2 (Concluded)

1	2	3	4	5	6	7	8	9
Sixth Schedule Area								
9	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2013-14	2010-11	2010-11	2013-14	January 2015	**
						2014-15	Not yet received	
10	Karbi Autonomous Council, Diphu	Anglong Council,	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	--
						2014-15	Not yet received	--
11	Bodoland Territorial Council, Kokrajhar		2012-13	2007-08	2005-06	2010-11	August 2013	Two years one month***
						2011-12	April 2014	One year nine months
						2012-13	January 2015	One year eight months
						2013-14	June 2015	One year one month
						2014-15	Not yet received	--

*Due on June every year as per Paragraph 10.08 of Manual of Instructions for Audit of Autonomous Bodies

** 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	2	3	4	5
1	Cultural Affairs	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2010-11 to 2014-15	5
		Anundoram Barua Institute of Language Art and Culture	2014-15	1
2	Education (Elementary)	Mission Director, Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19 (Including 26 District Mission Co-ordinators)	2014-15	1
3	Education (Higher)	Registrar, Dibrugarh University, Dibrugarh	2013-14-2014-15	2
		Registrar, Gauhati University, Guwahati-14	2012-13 to 2014-15	3
4	Education (Technical)	Assam Science & Technology University, Guwahati	2014-15	1
5	Health & Family Welfare	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2013-14-2014-15	2
		Mission Director, NRHM, Guwahati (Including 27 District Health Societies)	2013-14-2014-15	2
		Mission Director, Assam Arogya Nidhi, Guwahati-781005	2013-14-2014-15	2
6	Labour & Employment	Project Co-ordinator, Employment Generation Mission, Guwahati	2012-13 to 2014-15	3
7	Minority Development	Assam Minority Development Board, Guwahati	2012-13 to 2014-15	3
8	Panchayat and Rural Development	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati-22	2014-15	1
		PD, DRDA, Bongaigaon	2013-14 to 2014-15	2
		PD, DRDA, Barpeta	2011-12 to 2014-15	4
		PD, DRDA, Silchar	2013-14 to 2014-15	2
		PD, DRDA, Dibrugarh	2013-14 to 2014-15	2
		PD, DRDA, Dhubri	2014-15	1
		PD, DRDA, Dhemaji	2013-14 to 2014-15	2
		PD, DRDA, Goalpara	2013-14 to 2014-15	2
		PD, DRDA, Golaghat	2011-12 to 2014-15	4
		PD, DRDA, Hailakandi	2013-14 to 2014-15	2
		PD, DRDA, NC Hills, Haflong	2012-13 to 2014-15	3
		PD, DRDA, Jorhat	2011-12 to 2014-15	4
		PD, DRDA, Kokrajhar	2011-12 to 2014-15	4
		PD, DRDA, Karimganj	2010-11 to 2014-15	5
		PD, DRDA, Karbi Anglong, Diphu	2014-15	1
PD, DRDA, Darrang	2011-12 to 2014-15	4		
PD, DRDA, Morigaon	2014-15	1		
PD, DRDA, Nalbari	2011-12 to 2014-15	4		

Appendix-3.3 (Concluded)

1	2	3	4	5
		PD, DRDA, Nagaon	2014-15	1
		PD, DRDA, North Lakhimpur	2011-12 to 2014-15	4
		PD, DRDA, Tinsukia	2014-15	1
		PD, DRDA, Sivsagar	2013-14 to 2014-15	2
		PD, DRDA, Sonitpur	2011-12 to 2014-15	4
		PD, DRDA, Kamrup (Rural)	2014-15	1
		PD, DRDA, Kamrup (Metro)	2012-13 to 2014-15	3
		PD, DRDA, Baksa	2013-14 to 2014-15	2
		PD, DRDA, Chirang	2013-14 to 2014-15	2
		PD, DRDA, Udalguri	2012-13 to 2014-15	3
9	Public Health Engineering	Director, National Rural Drinking Water Supply Programme	2014-15	1
10	Sports & Youth Welfare	National Games Secretariat, Guwahati	2009-10 to 2014-15	6
11	Social Welfare	Chairperson, Assam State Social Welfare Board, Guwahati	2014-15	1
12	Town and Country Planning	Commissioner, Assam State Housing Board, Guwahati-5	2010-11 to 2014-15	5
13	Welfare of Plain Tribes & Backward Classes	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2008-09 to 2014-15	7
Total				116

Appendix 3.4

(Reference: Paragraph 3.5)

Summary of unspent balances kept in current account as well as in the form of different bank instruments in 12 test-checked DDOs between April 2014 and March 2015

(₹ in crore)

SI No.	Name of DDOs	Status of funds kept in the Current Bank Account		Status of unspent balances kept in different bank instruments		
		Opening Balance as on 01-04-2014	Closing Balance as on 31-03-15	Type of Bank Instruments	Closing Balance as on 31-03-2014	Closing Balance as on 31-03-2015
1	2	3	4	5	6	7
1	Commissioner of Industries & Commerce, Assam	Nil	Nil	Bank Draft/Banker's Cheque	49.32	76.97
2	Director of Social Welfare, Assam	106.60	29.34	Banker's Cheque	157.58	179.86
3	Director of Health Services, Assam	2.09	2.10	D.C.R	Nil	0.29
				Banker's Cheque	0.56	0.02
				Bills on Transit	7.57	69.12
4	Director of Elementary Education, Assam	Nil	Nil	D.C.R	6.64	Nil
				Bank Drafts	Nil	0.53
				Banker's Cheque	105.65	1.44
5	Director of Higher Education, Assam	Nil	Nil	D.C.R	59.12	0.97
				Bank Drafts	51.83	48.36
				Banker's Cheque	7.30	9.64
				Fixed Deposit/ TDR	8.18	7.28

Appendix 3.4 (Concluded)

1	2	3	4	5	6	7
6	Director of Technical Education, Assam	18.80	6.19	D.C.R	0.10	23.94
				Bank Drafts	0.06	1.73
				Banker's Cheque	28.51	2.57
7	Director of Secondary Education, Assam	Nil	Nil	D.C.R	51.18	3.00
				Bank Drafts	5.21	1.02
				Banker's Cheque	32.46	3.24
				Bills on Transit	168.15	117.48
8	Director of Agriculture, Assam	64.48	Nil	DCR/Banker's Cheque/BD	362.15	347.00
9	Director of Tourism, Assam	Nil	Nil	Banker's Cheque	2.82	0.54
10	Director of Archaeology, Assam	Nil	Nil	Banker's Cheque	0.95	0.67
11	Director of Cultural Affairs, Assam	Nil	Nil	Banker's Cheque	0.97	1.48
				Bills on Transit	19.22	Nil
12	Director of Welfare of Plains Tribes & Backward Classes, Assam	0.05	0.05	D.C.R	37.89	12.50
				Banker Draft	99.58	91.83
Total		192.02	37.68	Total	1263.00	1001.48

Appendix 3.5
(Reference: Paragraph 3.5)

**Summary of unspent balances kept in current account as well as in the form of different bank instruments
between April 2014 and March 2015 in respect of 13 test-checked DDOs**

(₹ in Lakh)

SL No	Name of Department	Name of DDOs	Current Bank Account Number	Status of funds kept in the Current Account		Status of unspent balances kept in different bank instruments (DCR/DD/BC etc.)	
				Opening Balance as on 01-04-2014	Closing Balance as on 31-03-2015	Opening Balance as on 01-04-2014	Closing Balance as on 31-03-2015
1	2	3	4	5	6	7	
1	Election	Election Officer, Bokajan	30687587140	53.84	0.39	53.84	0
2		Election Officer, Dhubri	11042940910	216.98	37.69	0	0
3		Election Officer, Tinsukia	10987962245	160.60	11.49	0	0
4		DC(Election), Karbi Anglong, Diphu	11007466031	169.06	18.20	0	0
5		Election Officer, Kaliabor	11656790159	52.13	5.47	0	0
6		Election Officer, Hamren	30556340984	70.53	0	0	0
7		Election Officer, Nagaon	10965237586	438.71	12.74	0	0
8	Home	SP, Darrang, Mangaldoi	34591724992	0	27.19	0	0
9		IG Prison, Guwahati	32063549642	20.73	20.73	0	0
10	Industries and Commerce	GM, DIC, Dhemaji	11356197068	0	0	12.67	17.16
11		GM, DIC, Lakhimpur	30120650164	2.10	0	2.10	9.73
12	Sericulture	Asstt. Director of Sericulture, Nalbari	7092050005920	0	1.70	0	0
13	PWD (Road)	Chief Engineer, PWD, (ARIASP & RIDF) Assam & Project Director, World Bank Aided Project, PWRD, Assam	551802010005117	19,296.87	7,506.51	0	0
			10566991616	224.94	27.31	0	0
TOTAL				20,706.49	7,669.42	68.61	26.89

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 2015)

(₹ 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	5	103.93	3	6.57	4	170.26	1	2.94	0	0	0	0	13	283.7
2	Animal Husbandry & Veterinary	4	59.75	2	6.77	0	0	3	10.2	0	0	0	0	9	76.22
3	Border Areas	0	0	1	22.41	0	0	0	0	0	0	0	0	1	22.41
4	Co-operation	7	56.18	6	1663.79	15	14041.82	0	0	0	0	0	0	28	15761.79
5	Cultural Affairs	7	302.14	3	21.42	1	1.17	0	0	0	0	0	0	11	324.73
6	Dairy Development	2	303.59	2	105.75	1	107.74	1	1.02	0	0	0	0	6	518.1
7	Education (Elementary)	19	362.31	10	93.26	11	379.4	6	6.31	0	0	0	0	46	841.28
8	Education (Secondary)	6	189.49	1	0.2	1	152.15	0	0	0	0	0	0	8	341.84
9	Education (Higher)	13	183.36	1	30.09	1	0.25	0	0	0	0	0	0	15	213.7
10	Education (SCERT)	1	0.37	0	0	0	0	1	0.8	0	0	0	0	2	1.17
11	Fisheries	1	0.65	5	5.79	0	0	0	0	0	0	0	0	6	6.44
12	Food and Civil Supplies	5	112.81	3	17.52	0	0	0	0	0	0	0	0	8	130.33
13	General Administration	7	186.6	4	51.4	5	41.08	2	4.54	1	1.33	0	0	19	284.95
14	Guwahati Development	6	12305	3	42.15	2	46.73	0	0	4	10	0	0	15	12403.88
15	Handloom & Textile	2	20.28	5	50.25	2	0.87	0	0	0	0	0	0	9	71.40
16	Health & Family Welfare	58	1750.94	15	185.59	6	30.87	0	0	0	0	0	0	79	1967.4
17	Hill Areas	1	37.69	1	95.18	0	0	5	11	0	0	0	0	7	143.87
18	Home	0	0	1	1.84	0	0	0	0	0	0	0	0	1	1.84
19	Industries & Commerce	3	65.42	0	0	1	505.19	0	0	0	0	0	0	4	570.61
20	Information & Public Relations	2	7.76	0	0	0	0	0	0	0	0	0	0	2	7.76
21	Inland Water Transport	1	12.29	0	0	0	0	0	0	0	0	0	0	1	12.29

Appendix-3.6 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
22	Irrigation	4	2232.59	9	3376.43	1	2.8	0	0	0	0	0	0	14	5611.82
23	Labour and Employment	12	854.66	3	3.24	0	0	0	0	0	0	0	0	15	857.9
24	Local Fund	0	0	0	0	1	1.51	0	0	0	0	0	0	1	1.51
25	Panchayat & Rural Development	15	659.8	13	192.51	7	190.97	3	13.59	0	0	0	0	38	1056.87
26	P.H.E.	3	48.1	5	332.05	0	0	0	0	0	0	0	0	8	380.15
27	P.W.D. (Building and National Highways)	4	348.44	1	2.91	0	0	0	0	0	0	0	0	5	351.35
28	P.W.D. (Roads)	20	2639.5	7	80.82	5	28.02	1	1.82	0	0	0	0	33	2750.16
29	Sericulture	2	3.96	3	1.67	1	6.82	0	0	0	0	0	0	6	12.45
30	Social Welfare	5	63.24	11	25.07	4	170.25	8	7.19	0	0	1	0.4	29	266.15
31	Soil Conservation	0	0	2	6.07	0	0	1	91	0	0	0	0	3	97.07
32	Sports and Youth Welfare	5	161.27	1	0.85	0	0	0	0	0	0	0	0	6	162.12
33	Tourism	2	83.85	0	0	0	0	0	0	1	0.14	0	0	3	83.99
34	Urban Development	3	12.78	5	872.97	1	0.08	3	130.11	0	0	0	0	12	1015.94
35	Water Resources	5	57.49	1	11.93	0	0	0	0	0	0	0	0	6	69.42
36	WPT&BC	3	57.72	2	66.4	0	0	2	0.63	0	0	0	0	7	124.75
Total		233	23283.96	129	7372.9	70	15877.98	37	281.15	6	11.47	1	0.4	476	46827.86

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	13	283.7	13	283.7
2	Animal Husbandry & Veterinary	3	15.07	6	61.65	9	76.72
3	Border Areas Department	0	0	1	22.41	1	22.41
4	Co-operation	0	0	28	15761.79	28	15761.79
5	Cultural Affairs	1	1.17	10	323.56	11	324.73
6	Dairy Development Department	0	0	6	518.1	6	518.1
7	Education (Elementary)	0	0	46	841.28	46	841.28
8	Education (Secondary)	2	111.32	6	230.52	8	341.84
9	Education (Higher)	0	0	15	213.7	15	213.7
10	Education (SCERT)	2	1.17	0	0	2	1.17
11	Fisheries	1	0.75	5	5.69	6	6.44
12	Food and Civil Supplies	6	109.82	2	20.51	8	130.33
13	General Administration Department	0	0	19	284.95	19	284.95
14	Guwahati Development Department	0	0	15	12403.88	15	12403.88
15	Handloom & Textile	2	9.1	7	62.30	9	71.40
16	Health & Family Welfare	6	9.71	73	1957.69	79	1967.4
17	Hill Areas	0	0	7	143.87	7	143.87
18	Home Department	0	0	1	1.84	1	1.84
19	Industries & Commerce	0	0	4	570.61	4	570.61
20	Information & Public Relations	0	0	2	7.76	2	7.76
21	Inland Water Transport	0	0	1	12.29	1	12.29
22	Irrigation	7	143.88	7	5467.94	14	5611.82
23	Labour and Employment	3	3.56	12	854.34	15	857.90
24	Local Fund	0	0	1	1.51	1	1.51
25	Panchayat & Rural Development	2	0.97	36	1055.9	38	1056.87
26	P.H.E.	2	3.48	6	376.67	8	380.15
27	P.W.D. (Building and National Highways)	0	0	5	351.35	5	351.35
28	P.W.D. (Roads)	4	19.95	29	2730.21	33	2750.16
29	Sericulture	1	3.55	5	8.9	6	12.45
30	Social Welfare	8	6.91	21	259.24	29	266.15
31	Soil Conservation	1	1.76	2	95.31	3	97.07
32	Sports & Youth Welfare	0	0	6	162.12	6	162.12
33	Tourism	0	0	3	83.99	3	83.99
34	Urban Development Department	1	14.76	11	1001.18	12	1015.94
35	Water Resources	3	43.46	3	25.96	6	69.42
36	WPT&BC	1	6.23	6	118.52	7	124.75
Total		56	506.62	420	46321.24	476	46827.86

Glossary

Glossary of Abbreviations

AC	Abstract Contingent
ASHB	Assam State Housing Board
AFRBM	Assam Fiscal Responsibility and Budget Management
AMA	Assam Municipal Act
AP	Anchalik Panchayat
APA	Assam Panchayat Act
ATIRs	Annual Technical Inspection Reports
ATR	Action Taken Report
AUWS&SDB	Assam Urban Water Supply and Sewerage Development Board
BEs	Budget Estimates
BCR	Balance from Current Revenue
CAGR	Compound Annual Growth Rate
C&AG	Comptroller and Auditor General of India
CE	Capital Expenditure
CFS	Consolidated Fund of State
COs	Controlling Officers
CSF	Consolidated Sinking Fund
DCC	Detailed Countersigned Contingent
DDOs	Drawing and Disbursing Officers
DRDA	District Rural Development Agency
FC-XIII	Thirteenth Finance Commission
FD	Finance Department
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GMC	Guwahati Municipal Corporation
GOA	Government of Assam
GOI	Government of India
GP	Gaon Panchayat
GSDP	Gross State Domestic Product
HRD	Human Resource Development
IAY	Indira Awaas Yojana
ICDS	Integrated Child Development Services
LFAC	Local Fund Accounts Committee
MB	Municipal Board
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MoPR	Ministry of Panchayati Raj
MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NMAM	National Municipal Accounting Manual
NPRE	Non-Plan Revenue Expenditure
NRHM	National Rural Health Mission

NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PDA	Personal Deposit Accounts
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure
PRIs	Panchayati Raj Institutions
RBI	Reserve Bank of India
RE	Revenue Expenditure
S&W	Salaries and Wages
SFC	State Finance Commission
SMAM	State Municipal Accounting Manual
TC	Town Committee
TE	Total Expenditure
TFC	Twelfth Finance Commission
TGS	Technical Guidance and Support
UCs	Utilisation Certificates
ULBs	Urban Local Bodies
WPT&BC	Welfare of Plain Tribes and Backward Classes
ZP	Zila Parishad