

## **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 2015-16 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
	<b>Notes to Accounts</b> <b>Annexure:</b> <ol style="list-style-type: none"> <li>Details of exclusion of Accounts during the year</li> <li>Statement of Periodical/Other adjustments</li> <li>Statement of Major Head-wise Receipts booked under Minor head 800-Other Receipts</li> <li>Statement of Major Head-wise expenditure booked under Minor head 800-Other Expenditure</li> <li>Statement of Drawal of fund, contribution uploaded and closing balance</li> <li>Inoperative Reserve Funds</li> <li>Table showing short transfer to SDRF</li> <li>Rush of Expenditure</li> </ol>
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

<b>PART II -Appendices</b>	
<b>I</b>	Comparative Expenditure on Salary
<b>II</b>	Comparative Expenditure on Subsidy
<b>III</b>	Grants-in-aid/Assistance given by the Government (Institution wise and Scheme wise)
<b>IV</b>	Details of Externally Aided Projects
<b>V</b>	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
<b>VI</b>	Direct transfer of Central Scheme funds to implementing agencies in the State
<b>VII</b>	Acceptance and Reconciliation of balances
<b>VIII</b>	Financial results of Irrigation Schemes
<b>IX</b>	Commitments of the Government – List of Incomplete Capital Works
<b>X</b>	Maintenance expenditure with segregation of salary and non-salary portion
<b>XI</b>	Major Policy decisions of the Government during the year or new schemes proposed in the Budget
<b>XII</b>	Committed Liabilities of the Government
<b>XIII</b>	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 XIV FC 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)<sup>1</sup> is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The GSDP figures (at current prices) taken from Directorate of Economics and Statistics, Assam 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
<b>Buoyancy of a parameter</b>	Rate of Growth of the parameter/GSDP Growth
<b>Buoyancy of a parameter (X) With respect to another parameter (Y)</b>	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
<b>Rate of Growth (ROG)</b>	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
<b>Development Expenditure</b>	Social Services + Economic Services
<b>Average interest paid by the State</b>	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
<b>Interest received as per cent to Loans Outstanding</b>	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
<b>Revenue Deficit</b>	Revenue Receipt – Revenue Expenditure
<b>Fiscal Deficit</b>	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
<b>Primary Deficit</b>	Fiscal Deficit – Interest payments

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

1	2
<b>Balance from Current Revenue (BCR)</b>	Revenue Receipts <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
<b>Core Public and Merit Goods</b>	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.
<b>Debt Sustainability</b>	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.
<b>Sufficiency of Non-Debt Receipts</b>	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.
<b>Net Availability of Borrowed Fund</b>	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.
<b>Primary Deficit</b>	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.
<b>Primary Expenditure</b>	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 (2011-12) (All India Average = 29.5%)	40.9%
5	Literacy (2011) (All India Average = 72.99%)	72.19%
6	Infant Mortality (per 1000 live births) (All India Average = 39 per 1000 live births)	49
7	Life Expectancy at Birth (All India Average = 67.5 years)	62.7 years
8	Gini Coefficient ¶	
	(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) 2015-16	₹ 2,24,234 crore
11	Per capita GSDP CAGR (2006-07 to 2015-16)	Special Category States (SCS) Assam
		14.85 13.40
12	GSDP CAGR (2006-07 to 2015-16)	SCS Assam
		16.26 14.81
13	Population Growth (2006 to 2015)	SCS Assam
		11.58 11.75

**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 2015-16;
- v) Sl. No. 8: Gini Coefficient (Estimates of Planning Commission);
- vi) Sl. No. 10: Director of Economics and Statistics, Assam.
- vii) Sl. No. 11, 12 and 13: Census-2011, CSO data and Finance Accounts

¶ 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/Growth rate	CAGR				Growth rate	
		2006-07 to 2014-15		2011-12 to 2014-15		2014-15 to 2015-16	
		SCS	Assam	SCS	Assam	SCS	Assam
		In per cent					
a	of Revenue Receipts	13.54	13.70	11.86	11.62	11.45	11.20
b	of Own Tax Revenue	15.47	13.29	11.17	7.35	19.80	6.94
c	of Non-Tax Revenue	5.62	3.31	(-) 0.75	(-) 5.58	(-) 18.75	13.59
d	of Total Expenditure	15.10	16.35	14.99	14.42	2.73	(-) 8.39
e	of Capital Expenditure	12.38	13.18	11.63	16.00	(-) 6.26	(-) 31.21
f	of Revenue Expenditure on Education	17.28	19.14	14.92	17.44	1.24	(-) 4.07
g	of Revenue Expenditure on Health	18.14	16.36	14.91	6.00	20.65	49.61
h	of Salary and Wages	16.86	18.19	12.53	14.77	5.19	5.21
i	of Pension	19.48	20.56	16.76	18.64	16.65	14.28

Source of data: State AsG and Finance Accounts

**Appendix-1.2**  
(Reference: Paragraph 1.1.1)  
**Abstract of Receipts and Disbursements for the year 2015-16**  
**Part-A**

(₹ in crore)

Receipts				Disbursements					
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16	
<b>Section-A: Revenue</b>									
<b>38181.49</b>	<b>I-Revenue receipts</b>		<b>42457.70</b>	<b>39078.17</b>	<b>I- Revenue expenditure</b>	<b>27575.85</b>	<b>9435.56</b>	<b>37011.41</b>	<b>37011.41</b>
9449.81	Tax revenue	10106.50		<b>12921.60</b>	<b>General services</b>	<b>12584.62</b>	<b>71.41</b>	<b>12656.03</b>	
2412.89	Non-tax revenue	2741.57		<b>18087.74</b>	<b>Social Services</b>	<b>10937.48</b>	<b>6802.88</b>	<b>17740.36</b>	
12283.71	State's share of Union Taxes	16784.88		11164.47	Education, Sports, Art and Culture	8534.94	2175.27	10710.21	
1490.95	Non-Plan Grants	3330.48		1909.32	Health and Family Welfare	1236.48	1619.31	2855.79	
12375.57	Grants for State Plan Schemes	8737.30		1880.73	Water Supply, Sanitation, Housing and Urban Development	606.26	1185.81	1792.07	
132.28	Grants for Special Plan Schemes	170.49		47.53	Information and Broadcasting	71.17	2.39	73.56	
36.28	Grants for Central and Centrally Sponsored Plan Schemes	586.48		566.69	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	-156.39	370.74	214.35	
				154.50	Labour and labour Welfare	72.20	4.06	76.26	
				2335.01	Social Welfare and Nutrition	541.43	1445.30	1986.73	
				29.49	Others	31.39	0.00	31.39	
				<b>7075.33</b>	<b>Economic Services</b>	<b>3678.59</b>	<b>2561.27</b>	<b>6239.86</b>	
				2088.08	Agriculture and Allied Activities	1115.54	551.49	1667.03	
				1654.83	Rural Development	282.40	1505.50	1787.90	
				151.40	Special Areas Programmes	-26.39	156.29	129.90	
				733.20	Irrigation and Flood Control	669.38	0.00	669.38	
				113.86	Energy	2.62	0.15	2.77	
				394.64	Industry and Minerals	251.77	68.67	320.44	
				1477.12	Transport	1298.47	106.41	1404.88	
				21.65	Science Technology and Environment	1.10	1.68	2.78	
				440.55	General Economic Services	83.70	171.08	254.78	
				<b>993.50</b>	<b>Grants-in-aid and Contributions</b>	<b>375.16</b>		<b>375.16</b>	
<b>896.68</b>	<b>II-Revenue deficit carried over to Section-B</b>			<b>--</b>	<b>II-Revenue surplus carried over to Section-B</b>				<b>5446.28</b>



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

Receipts				Disbursements					
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16	
<b>Section-B: Others</b>									
4527.99	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		3467.13	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts		--	3912.27	IV-Capital Outlay	-13.14	2,704.06	2,690.91	2,690.91
				134.57	General services	13.71	61.86	75.56	
				568.81	Social Services	9.76	586.33	596.09	
				0	Education, Sports, Art and Culture	--	--	--	
				13.12	Health and Family Welfare	--	6.33	6.33	
				555.54	Water Supply, Sanitation, Housing and Urban Development	9.76	579.95	589.71	
				0	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	--	--	--	
				0.15	Others	--	0.05	0.05	
				3208.89	Economic Services	-36.61	2055.87	2019.26	
				10.88	Agriculture and Allied Activities	-1.41	19.71	18.30	
				379.63	Special Areas Programmes	0.91	237.50	238.41	
				1505.87	Irrigation and Flood control	4.50	920.74	925.24	
				176.71	Energy	--	164.50	164.50	
				116.58	Industry and Minerals	-47.42	14.92	-32.50	
				994.10	Transport	6.92	693.06	699.98	
				25.12	General Economic Services	-0.11	5.44	5.33	
10.13	V-Recoveries of Loans and Advances		510.19	630.71	V-Loans and Advances disbursements	260.09	--	260.09	260.09
--	From Power Projects	--		606.32	For Power Projects	146.17	--	146.17	
6.90	From Government Servants	4.67		0.53	To Government Servants	0.12	--	0.12	
3.23	From Others	505.52		23.86	To Others	113.80	--	113.80	
	VI-Revenue surplus brought down		5,446.28	896.68	VI-Revenue deficit brought down				--

Appendix-1.2 (Concluded)

Receipts			Disbursements					
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16
<b>6145.46</b>	<b>VII-Public debt receipts</b>		<b>5497.99</b>	<b>3190.23</b>	<b>VII-Repayment of Public Debt</b>			<b>1968.90</b>
4532.60	Internal debt other than ways and means Advances and overdraft	5447.50		1225.48	Internal debt other than Ways and Means Advances and Overdraft		1834.92	
1563.20	Transaction under Ways and Means Advances including Overdraft	--		1563.20	Transaction under Ways and Means Advances including Overdraft		--	
49.66	Loans and Advances from Central Government	50.49		401.55	Repayment of Loans and Advances to Central Government		133.98	
--	<b>VIII-Inter State Settlement</b>			--	<b>VIII-Inter State Settlement</b>			--
--	<b>IX-Appropriation to Contingency Fund</b>			--	<b>IX-Appropriation to Contingency Fund</b>			--
--	<b>X-Amount transferred to Contingency Fund</b>			--	<b>X-Expenditure from Contingency Fund</b>			--
<b>17789.87</b>	<b>XI-Public Account receipts</b>		<b>15702.12</b>	<b>16376.43</b>	<b>XI-Public Account disbursements</b>			<b>15647.36</b>
1631.33	Small Savings and Provident fund	1707.81		741.20	Small Savings and Provident Funds		847.67	
818.51	Reserve funds	476.71		0.00	Reserve Funds		0.00	
(-) 109.12	Suspense and Miscellaneous	(-) 3.37		(-) 17.20	Suspense and Miscellaneous		225.23	
5740.30	Remittance	4123.93		5710.04	Remittances		4171.59	
9708.85	Deposits and Advances	9397.04		9942.39	Deposits and Advances		10402.87	
--	<b>XII-Closing overdraft from Reserve Bank of India</b>			<b>3467.13</b>	<b>XII-Closing cash balance</b>			<b>10056.46</b>
				-	Cash in Treasuries and Local Remittances		-	
				(-)1652.59	Deposits with Reserve Bank		(-) 816.18	
				6.64	Departmental Cash Balance including permanent Advances		7.47	
				2004.71	Cash Balance Investment		7510.11	
				3108.37	Investment of Earmarked funds		3355.06	
<b>67551.62</b>	<b>Total</b>		<b>73081.41</b>	<b>67551.62</b>	<b>Total</b>			<b>73081.41</b>

### 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)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>27455 (68)</b>	<b>30691 (69)</b>	<b>32213 (67)</b>	<b>38181 (63)</b>	<b>42457(66)</b>
(i) <b>Tax Revenue</b>	<b>7638 (28)</b>	<b>8250 (27)</b>	<b>8995 (28)</b>	<b>9450 (25)</b>	<b>10106(24)</b>
Taxes on Agricultural Income	83 (1)	82 (1)	90 (1)	51	32
Taxes on Sales, Trade etc.	5694 (75)	6223 (75)	6848 (76)	7351 (78)	7494(74)
Taxes and duties on Electricity	37	42 (1)	41	44	48
State Excise	503 (7)	568 (7)	610 (7)	665 (7)	808(8)
Taxes on vehicles	294 (4)	328 (4)	351 (4)	365 (4)	443(4)
Stamps and Registration fees	175 (2)	252 (3)	252(3)	189 (2)	225(2)
Land Revenue	140 (2)	146 (2)	156 (2)	142 (2)	229(2)
Other Taxes	712 (9)	609 (7)	647 (7)	643 (7)	827(8)
(ii) <b>Non Tax Revenue</b>	<b>2867 (10)</b>	<b>2474 (8)</b>	<b>2705 (8)</b>	<b>2413 (6)</b>	<b>2741(6)</b>
(iii) <b>State's share in Union taxes and duties</b>	<b>9283 (34)</b>	<b>10601 (35)</b>	<b>11575 (36)</b>	<b>12283 (32)</b>	<b>16785(40)</b>
(iv) <b>Grants in aid from Government of India</b>	<b>7667 (28)</b>	<b>9366 (30)</b>	<b>8938 (28)</b>	<b>14035 (37)</b>	<b>12825(30)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>3. Recovery of Loans and Advances</b>	<b>21</b>	<b>7</b>	<b>6</b>	<b>10</b>	<b>510</b>
<b>4. Total revenue and Non debt capital receipts (1+2+3)</b>	<b>27476</b>	<b>30698</b>	<b>32219</b>	<b>38191</b>	<b>42967</b>
<b>5. Public Debt Receipts</b>	<b>952 (2)</b>	<b>1388 (3)</b>	<b>1196 (2)</b>	<b>4582 (8)</b>	<b>5498(9)</b>
Internal Debt (excluding Ways and Means Advance and Overdraft)	922	1349	1147	4532	5448
Net transactions under Ways and Means Advance and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	30	39	49	50	50
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>28428</b>	<b>32086</b>	<b>33415</b>	<b>42773</b>	<b>48465</b>
<b>7. Contingency Fund Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>8. Public Account Receipts</b>	<b>12176 (30)</b>	<b>12138 (28)</b>	<b>14948 (31)</b>	<b>17790 (29)</b>	<b>15702(24)</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>40604</b>	<b>44224</b>	<b>48363</b>	<b>60563</b>	<b>64167</b>
<b>Part B: Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>26528 (64)</b>	<b>29137 (65)</b>	<b>31990 (64)</b>	<b>39078 (63)</b>	<b>37011(93)</b>
Plan	6487 (24)	6495 (22)	7028 (22)	9391 (24)	9435(25)
Non Plan	20041 (76)	22642 (78)	24962 (78)	29687 (76)	27576(75)
General Services (including interest payments)	9743	10570	10928	12922	12656
Social Services	11466	12618	14850	18088	17740
Economic Services	4663	5209	5836	7075	6240
Grants-in-aid and contributions	656	740	376	993	375
<b>11. Capital Expenditure</b>	<b>2506 (6)</b>	<b>2617 (6)</b>	<b>3189 (6)</b>	<b>3912 (6)</b>	<b>2691(7)</b>
Plan	2431 (97)	2545 (97)	3088 (97)	3827(98)	-13*(-0.48)
Non Plan	75 (3)	72 (3)	101 (3)	85(2)	2704(100.48)
General Services	68	102	126	134	76
Social Services	162	176	194	569	596
Economic Services	2276	2339	2869	3209	2019
<b>12. Disbursement of Loans and Advances</b>	<b>88</b>	<b>461 (1)</b>	<b>822 (2)</b>	<b>631 (1)</b>	<b>260(1)</b>
<b>13. Total (10+11+12)</b>	<b>29122</b>	<b>32215</b>	<b>36001</b>	<b>43621</b>	<b>39962</b>

\*Negative figure is due to recoveries of overpayments

## Appendix-1.3 (Contd.)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>14. Repayment of Public Debt</b>	<b>1146 (3)</b>	<b>1533 (3)</b>	<b>1177 (2)</b>	<b>1627 (3)</b>	<b>1969(3)</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	1021	1407	1015	1225	1835
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	125	126	162	402	134
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>30268</b>	<b>33748</b>	<b>37178</b>	<b>45248</b>	<b>41931</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>18. Public Account disbursements</b>	<b>11070 (27)</b>	<b>11228 (25)</b>	<b>13277 (26)</b>	<b>16376 (27)</b>	<b>15647(27)</b>
<b>19. Total disbursement by the state (16+17+18)</b>	<b>41338</b>	<b>44976</b>	<b>50455</b>	<b>61624</b>	<b>57578</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (-)/ Surplus (+) (1-10)</b>	<b>(+) 927</b>	<b>(+) 1554</b>	<b>(+) 223</b>	<b>(-) 897</b>	<b>(+) 5446</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-) 1646</b>	<b>(-) 1517</b>	<b>(-) 3782</b>	<b>(-) 5430</b>	<b>(+) 3005</b>
<b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>	<b>(+) 428</b>	<b>(+) 598</b>	<b>(-) 1584</b>	<b>(-) 3096</b>	<b>5623</b>
<b>Part D: Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>2074</b>	<b>2115</b>	<b>2198</b>	<b>2334</b>	<b>2618</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>2117</b>	<b>3425</b>	<b>4213</b>	<b>2716</b>	<b>1664</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>					
i) Ways and Means Advances availed (days)	--	--	--	1563.20 (31)	--
ii) Overdraft availed (days)	--	--	--	--	--
<b>26. Interest on Ways and Means Advances/overdraft</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>4.52</b>	<b>--</b>
<b>27. Gross State Domestic Product (GSDP) ♦</b>	<b>143175</b>	<b>156864</b>	<b>177745</b>	<b>198098</b>	<b>224234</b>
<b>28. Outstanding fiscal liabilities (year end) including interest</b>	<b>33571</b>	<b>35012</b>	<b>36574</b>	<b>40846</b>	<b>45027</b>
<b>29. Outstanding guarantees (year end)</b>	<b>259</b>	<b>114</b>	<b>90</b>	<b>143</b>	<b>143</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>652</b>	<b>597</b>	<b>582</b>	<b>582</b>	<b>482</b>
<b>31. Number of incomplete projects</b>	<b>348</b>	<b>69</b>	<b>109</b>	<b>62</b>	<b>127</b>
<b>32. Capital blocked in incomplete projects (₹ in crore)</b>	<b>669</b>	<b>316</b>	<b>385</b>	<b>409</b>	<b>304</b>
<b>Part E: Fiscal Health Indicators</b>					
<b>I. Resource Mobilisation (in per cent)</b>					
Own tax Revenue/GSDP	5.33	5.26	5.06	4.77	4.51
Own Non-Tax Revenue/GSDP	2.00	1.58	1.52	1.22	1.22
Central Transfers/GSDP	11.84	12.73	11.54	13.29	13.20
<b>II. Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	20.34	20.54	20.25	22.02	17.82
Total Expenditure/Revenue Receipts	106.07	104.97	111.76	114.25	94.12
Revenue Expenditure/Total Expenditure	91.09	90.45	88.86	89.59	92.62

## Appendix-1.3 (Concluded)

	2011-12	2012-13	2013-14	2014-15	2015-16
Expenditure on Social Services/Total Expenditure	39.93	39.71	41.79	42.77	45.88
Expenditure on Economic Services/Total Expenditure	23.83	23.43	24.18	23.58	20.67
Capital Expenditure/Total Expenditure	8.61	8.12	8.86	8.97	6.73
Capital Expenditure on Social and Economic Services/Total Expenditure	8.37	7.81	8.51	8.66	6.54
<b>III. Management of Fiscal Imbalances (in per cent)</b>					
Revenue Deficit (surplus)/GSDP	(+) 0.65	(+) 0.99	(+) 0.13	(-) 0.45	2.43
Fiscal Deficit (surplus)/GSDP	(-) 1.15	(-) 0.97	(-) 2.13	(-) 2.74	1.34
Primary Deficit (surplus)/GSDP	(+) 0.30	(+) 0.38	(-) 0.89	(-) 1.56	2.51
Revenue Deficit/Fiscal Deficit	*	*	*	16.52	*
Primary Revenue Balance/GSDP	2.11	2.34	1.37	0.73	3.82
<b>IV. Management of Fiscal Liabilities (in per cent)</b>					
Fiscal Liabilities/GSDP	22.00	20.97	19.34	19.44	18.91
Fiscal Liabilities/RR	114.72	107.19	106.71	100.86	99.89
Primary Deficit <i>vis-à-vis</i> quantum spread	**	**	(-) 0.55	(-) 0.91	**
Debt Redemption (Principal + Interest)/Total Debt Receipts	295.48	227.16	238.55	72.94	71.70
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment (in per cent)	0.62	0.53	0.53	0.68	2.91
Balance from Current Revenue (₹ in crore)	(+) 842	(+) 239	(-) 863	(-) 3913	(+) 5,543
Financial Assets/Liabilities	1.20	1.24	1.23	1.18	1.30

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 (Base year 2011-12) were obtained from Directorate of Economics and Statistics.

**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 2014-15 and 2015-16)

Sl No.	Description	Unit	Year	
			2014-15 <sup>@</sup>	2015-16
1	2	3	4	5
<b>1.</b>	<b>Education</b>			
(a)	<b>Schools</b>			
	(i) Lower Primary	Number	40017	40002
	(ii) Upper Primary	Number	7775	7812
	(iii) High/Post Basic <sup>\$</sup>	Number	2902	2902
	(iv) Higher Secondary <sup>\$</sup>	Number	645	646
(b)	<b>Enrollment in schools</b>			
	(i) Lower Primary	In lakh	31.84	28.61
	(ii) Upper Primary	In lakh	9.35	8.67
(c)	<b>Literacy</b>	Percentage	72.19	72.19
(d)	<b>Colleges</b>			
	(i) Government Colleges	Number	5	5
	(ii) Provincialised Colleges	Number	295	295
	(iii) Venture Colleges	Number	43	43
(e)	<b>Universities</b>			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	6
<b>2.</b>	<b>Technical Education</b>			
(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
<b>3.</b>	<b>Health</b>			
(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	49
(vii)	Civil Hospitals	Number	26	26
(viii)	Sub-Divisional Hospitals	Number	13	14
(ix)	Homeopathic Colleges	Number	3	3
<b>4.</b>	<b>Animal Health</b>			
(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
<b>5.</b>	<b>Power</b>			
(i)	Generation	Million Kwh	1895	1851
(ii)	Purchased	Million Kwh	7363	8188
(iii)	Consumption	Million Kwh	5485	6199
(iv)	Rural Electrification <sup>#</sup>	<i>Per cent</i>	99.22	58.47
<b>6.</b>	<b>Roads/Communication</b>			
(i)	Villages connected with roads	Number	15217	15688
(ii)	Motorable Roads	Km	42124	42351
<b>7.</b>	<b>Irrigation</b>			
	Irrigation potential	Lakh Hectares	7.58	7.83
<b>8.</b>	<b>Railway lines</b>			
(i)	Meter Gauge	Length in Km	704	379
(ii)	Broad Gauge	Length in Km	1764	2092
<b>9.</b>	<b>Agriculture</b>			
(i)	Agriculture Production (Rice)	In lakh tonnes	52.23	53.86*
(ii)	Productivity of Rice	MT/Hectare	2.120	2.125*
<b>10.</b>	<b>Per Capita Income at current prices (Base year 2011-12)</b>			
		In Rupees	54618	69442

Source: Information furnished by the Departments and Economic Survey (2015-16) of Government of Assam;

@ Figures for 2014-15 were modified at the instance of respective departments;

\$Excludes six schedule areas;

\*Anticipated figures;

#Against the sanctioned villages.

### Appendix-1.5 (Reference: Paragraph 1.9.1)

#### Summarised Financial Position of the Government of Assam as on 31 March 2016

(₹ in crore)

As on 31 March 2015	Liabilities	As on 31 March 2016
<b>21186.60</b>	<b>Internal Debt</b>	<b>24799.19</b>
11777.45	Market Loans bearing interest	13,674.19
--	Market Loans not bearing interest	0.01
0.21	Loans from LIC	0.09
4.77	Loans from General Insurance Corporation of India	3.26
957.00	Loans from NABARD	1,161.83
0.08	Compensation and other Bonds	0.08
--	Loans from NCDC	--
--	Loans from other Institutions	--
--	Ways and Means Advances	--
8447.09	Special Securities issued to National Small Savings Fund of the Central Government	9,959.73
--	Other Loans	--
<b>1591.65</b>	<b>Loans and Advances from Central Government</b>	<b>1508.16</b>
0.25	Pre 1984-85 Loans	0.25
87.38	Non-Plan Loans	87.38
1442.38	Loans for State Plan Schemes	1358.89
0.08	Loans for Central Plan Schemes	0.08
--	Loans for Centrally Sponsored Plan Schemes	--
61.56	Loans for Special Plan Schemes	61.56
--	Ways and Means Advances	--
<b>8522.73</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>9382.87</b>
<b>2767.62</b>	<b>Deposits</b>	<b>1799.79</b>
<b>4442.93</b>	<b>Reserve Funds</b>	<b>4919.64</b>
<b>50.00</b>	<b>Contingency Fund</b>	<b>50.00</b>
<b>7041.42</b>	<b>Surplus on Government Account</b>	<b>12487.72</b>
(-) 896.69	<b>Deficit of current year</b>	--
--	<b>Current year's surplus</b>	5546.28
--	Add: Miscellaneous Government Account	--
7938.11	Add: Accumulated surplus up to 31 March 2015	6941.44
--	<b>Overdraft with Reserve Bank of India</b>	--
<b>45602.95</b>	<b>Total</b>	<b>54947.37</b>
As on 31 March 2015	Assets	As on 31 March 2016
<b>32812.97</b>	<b>Gross Capital Outlay on Fixed Assets</b>	<b>35540.51</b>
2403.90	Investments in shares of Companies, Corporations etc.	2404.37
30409.07	Other Capital Outlay	33136.14
<b>4943.62</b>	<b>Loans and Advances</b>	<b>4693.52</b>
3621.12	Loans for Power Project	3767.29
1316.05	Other Development loans	924.34
6.45	Loans to Government Servants and Miscellaneous loans	1.89
<b>3059.71</b>	<b>Civil Advances</b>	<b>3059.71</b>
<b>444.40</b>	<b>Remittance Balances</b>	<b>492.07</b>
<b>875.12</b>	<b>Suspense and Miscellaneous Balances</b>	<b>1105.10</b>
<b>3467.13</b>	<b>Closing Cash-Balances</b>	<b>10056.46</b>
6.64	Departmental Cash Balances including Permanent Advances	7.47
2004.71	Cash Balance Investments	7510.11
(-) 1652.59	Deposit with Reserve Bank of India	(-) 816.18
3108.37	Investment of Earmarked Funds	3355.06
<b>45602.95</b>	<b>Total</b>	<b>54947.37</b>

**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

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	(₹ in crore)
					Percentage
1	2	3	4	5	6
1	1	State Legislature			
		(Revenue Voted)	70.13	19.64	28
		(Capital Voted)	69.13	59.05	85
2	3	Administration of Justice			
		(Revenue Voted)	356.83	196.34	55
3	5	Sale Tax and Other Taxes			
		(Revenue Voted)	150.75	55.68	37
4	6	Land Revenue & Land Ceiling			
		(Revenue Voted)	280.55	109.58	39
5	7	Stamps and Registration			
		(Revenue Voted)	30.68	12.50	41
6	8	Excise and Prohibition			
		(Revenue Voted)	58.46	17.03	29
7	9	Transport Services			
		(Revenue Voted)	234.69	71.94	31
		(Capital Voted)	182.32	181.60	100
8	11	Secretariat & Attached Offices			
		(Revenue Voted)	1,343.88	910.96	68
		(Capital Voted)	104.70	104.70	100
9	12	District Administration			
		(Revenue Voted)	185.15	41.84	23
10	13	Treasury and Accounts Administration			
		(Revenue Voted)	92.24	43.51	47
11	14	Police			
		(Revenue Voted)	3,424.10	966.20	28
		(Capital Voted)	162.15	162.15	100
12	16	Stationery and Printing			
		(Revenue Voted)	53.89	36.10	67
13	17	Administrative & Functional Buildings			
		(Revenue Voted)	196.39	75.35	38
		(Capital Voted)	555.85	481.48	87
14	18	Fire Services			
		(Revenue Voted)	135.72	40.68	30
15	19	Vigilance Commission and Others			
		(Revenue Voted)	259.84	171.65	66
16	23	Pension and Other Retirement Benefits			
		(Charged Voted)	10.85	10.85	100
17	25	Miscellaneous General Services			
		(Revenue Voted)	405.64	829.07	204
18	26	Education (Higher Education)			
		(Revenue Voted)	2,164.95	923.23	43
19	27	Art & Culture			
		(Revenue Voted)	158.09	128.73	81
20	29	Medical and Public Health			
		(Revenue Voted)	4,046.82	1,383.89	34
		(Charged Voted)	19.49	19.49	100
21	30	Water Supply and Sanitation			
		(Capital Voted)	2,146.33	1,689.94	79
22	31	Urban Development (Town & Country Planning)			
		(Revenue Voted)	283.05	258.87	91

## Appendix – 2.1 (Contd...)

1	2	3	4	5	6
23	32	Housing Schemes (Revenue Voted)	10.64	10.64	100
24	33	Residential Buildings (Capital Voted)	46.74	33.78	72
25	34	Urban Development (Revenue Voted)	128.64	119.30	93
26	35	Information and Publicity (Revenue Voted)	87.17	20.44	23
27	36	Labour & Employment (Revenue Voted)	285.24	207.52	73
28	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	316.52	232.74	74
29	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	1,541.40	1,449.51	94
30	39	Social Security, Welfare & Nutrition (Revenue Voted)	2,052.55	634.16	31
31	40	Sainik Welfare and Other Relief Programmes etc (Revenue Voted)	70.72	20.31	29
32	41	Natural Calamities (Revenue Voted)	2,173.96	1,744.02	80
33	42	Social Services (Revenue Voted)	361.22	206.05	57
34	43	Co-operation (Revenue Voted)	125.76	46.33	37
35	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	63.26 962.89	61.94 742.35	98 77
36	45	Census, Surveys & Statistics (Revenue Voted)	61.07	34.63	57
37	48	Agriculture (Revenue Voted) (Capital Voted)	1,586.51 138.26	1,009.93 138.26	64 100
38	49	Irrigation (Revenue Voted) (Capital Voted)	547.89 984.80	179.07 833.04	33 85
39	50	Other Special Areas Programmes (Revenue Voted) (Capital Voted)	68.40 117.20	93.20 113.79	136 97
40	51	Soil and Water Conservation (Revenue Voted)	205.10	172.91	84
41	52	Animal Husbandry (Revenue Voted) (Capital Voted)	346.32 68.27	189.65 54.49	55 80
42	53	Dairy Development (Revenue Voted)	56.85	54.05	95
43	54	Fisheries (Revenue Voted)	99.80	72.24	72
44	55	Forestry & Wild Life (Revenue Voted)	605.33	303.86	50
45	56	Rural Development (Panchayat) (Revenue Voted)	1,246.97	884.99	71
46	57	Rural Development (Revenue Voted)	3,278.80	835.88	25
47	58	Industries (Revenue Voted) (Capital Voted)	150.76 236.14	130.93 167.76	87 71

## Appendix – 2.1 (Concluded)

1	2	3	4	5	6
48	59	Handloom, Textile and Sericulture (Revenue Voted)	427.81	263.17	62
49	60	Cottage Industries (Revenue Voted)	94.64	68.02	72
50	62	Power (Electricity) (Revenue Voted) (Capital Voted)	118.58 1,115.16	111.88 804.49	94 72
51	63	Water Resources (Revenue Voted) (Capital Voted)	291.79 1,718.22	101.36 1,534.98	35 89
52	64	Roads & Bridges (Capital Voted)	2,170.76	1,649.89	76
53	65	Tourism (Revenue Voted) (Capital Voted)	81.89 46.93	78.94 46.66	96 99
54	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1,376.19	1,001.03	73
55	67	Horticulture (Revenue Voted)	106.71	65.24	61
56	Appropriation	Public Debt and Servicing of Debt (Capital Charged)	4,390.40	2,421.50	55
57	69	Scientific Services and Research (Revenue Voted)	35.52	32.55	92
58	71	Education (Elementary Secondary etc.) (Revenue Voted)	10,939.44	2,834.12	26
59	72	Relief and Rehabilitation (Revenue Voted)	70.02	53.01	76
60	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	42.98 442.91	40.24 332.83	94 75
61	74	Sports & Youth Services (Revenue Voted)	218.43	183.61	84
62	75	Information Technology (Capital Voted)	78.99	75.82	96
63	76	Hill Areas Department (KAAC) (Revenue Voted)	880.70	220.73	25
64	78	Welfare of Plain Tribes & Backward Classes(Bodoland Territorial council) (Capital Voted)	370.07	123.15	33
<b>Total</b>			<b>60,225.99</b>	<b>31,843.04</b>	<b>53</b>

## Appendix-2.2

(Reference: Paragraph 2.2.2)

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

(₹ in crore)

Sl No.	No. and Name of the Grant	Original	Supple- mentary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
<b>Revenue-Voted</b>						
1	3 - Administration of Justice	337.59	19.24	356.83	160.49	196.34
2	5 – Sales Tax and Other Taxes	137.60	13.14	150.74	95.06	55.68
3	6 - Land Revenue & Land Ceiling	239.55	41.00	280.55	170.97	109.58
4	9 – Transport Services	222.17	12.52	234.69	162.75	71.94
5	11 - Secretariat & Attached Offices	1,141.49	202.39	1,343.88	432.92	910.96
6	14 - Police	3,266.09	158.01	3,424.10	2,457.90	966.20
7	17 –Administration and Functional Buildings	193.25	3.14	196.39	121.04	75.35
8	19 - Vigilance Commission and Others	250.77	9.07	259.84	88.19	171.65
9	23 –Pension and Other Retirement Benefits	6,180.52	100.00	6,280.52	5,972.99	307.53
10	25 – Miscellaneous General Services	5.64	400.00	405.64	(-) 423.42	829.06
11	26 - Education (Higher Education)	2,076.96	87.99	2,164.95	1,241.72	923.23
12	27 - Art and Culture	132.64	25.45	158.09	29.35	128.74
13	29 - Medical & Public Health	2,914.83	1,131.98	4,046.81	2,662.92	1,383.89
14	31 - Urban Development (Town & Country Planning)	134.80	148.25	283.05	24.18	258.87
15	34 - Urban Development (Municipal Administration Department)	120.68	7.96	128.64	9.35	119.29
16	36 - Labour & Employment	251.50	33.74	285.24	77.72	207.52
17	37 - Food Storage, Warehousing and Civil Supplies	182.99	133.53	316.52	83.78	232.74
18	38 - Welfare of SC/STs & OBCs .	1,319.62	221.78	1,541.40	91.88	1,449.52
19	39 - Social Security, Welfare & Nutrition	1,658.21	394.33	2,052.54	1,418.39	634.15
20	41 - Natural Calamities	728.04	1,445.92	2,173.96	429.94	1,744.02
21	42 - Social Services	311.63	49.59	361.22	155.17	206.05
22	44 - North Eastern Council Schemes	63.25	-	63.25	1.31	61.94
23	48 - Agriculture	1,459.62	126.89	1,586.51	576.58	1,009.93
24	49 - Irrigation	544.21	3.68	547.89	368.83	179.06
25	50 - Other Special Areas Programmes	55.16	13.24	68.40	(-)24.80	93.20
26	51 - Soil and water Conservation	205.09	-	205.09	32.18	172.91
27	52 - Animal Husbandry	331.14	15.18	346.32	156.67	189.65
28	53 – Dairy Development	49.11	7.75	56.86	2.80	54.06
29	54 – Fisheries	99.66	0.14	99.80	27.56	72.24
30	55 - Forestry & Wild Life	569.66	35.68	605.34	301.48	303.86
31	56 - Rural Development (Panchayat)	1,238.36	8.61	1,246.97	361.98	884.99
32	57 - Rural Development	3,266.64	12.16	3,278.80	2,442.92	835.88
33	58 – Industries	148.76	2.00	150.76	19.82	130.94
34	59 - Sericulture & Weaving	352.49	75.32	427.81	164.65	263.16
35	60 – Cottage Industries	87.91	6.72	94.63	26.62	68.01
36	62 – Power (Electricity)	118.58	-	118.58	6.69	111.89
37	63 – Water Resources	290.64	1.15	291.79	190.45	101.34
38	64 - Roads and Bridges	1,362.19	100.00	1,462.19	1,203.20	258.99
39	66 - Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	518.32	857.87	1,376.19	375.16	1,001.03
40	67 – Horticulture	75.71	31.00	106.71	41.47	65.24
41	71 - Education (Elementary, Secondary etc.)	10,650.39	289.05	10,939.44	8,105.31	2,834.13
42	72 – Relief and Rehabilitation	70.02	-	70.02	17.01	53.01
43	74 - Sports and Youth Services	208.89	9.53	218.42	34.82	183.60
44	76 - Hill Areas Department (KAAC)	873.61	7.08	880.69	659.97	220.72

## Appendix-2.2 (Concluded)

1	2	3	4	5	6	7
45	77 - Hill Area Department (NCHAC)	432.67	1.81	434.48	372.98	61.50
46	78 - Welfare of Plains Tribes & Backward Classes (BTC)	1,871.89	55.06	1,926.95	1,700.34	226.61
<b>Revenue-Charged</b>						
47	<i>Appropriation: Public Debt and Servicing of Debt</i>	2,769.41	200.18	2,969.59	2,775.91	193.68
<b>Capital-Voted</b>						
48	9 – Transport Services	181.80	0.52	182.32	0.72	181.60
49	11 - Secretariat & Attached Offices	104.70	-	104.70	-	104.70
50	14 - Police	162.15	-	162.15	-	162.15
51	17 - Administrative & Functional Buildings	508.20	47.65	555.85	74.37	481.48
52	30 - Water Supply & Sanitation	1,529.14	617.19	2,146.33	456.39	1,689.94
53	44 - North Eastern Council Schemes	797.61	165.28	962.89	220.54	742.35
54	49 - Irrigation	981.99	2.81	984.80	151.76	833.04
55	50 – Other Special Areas Programmes	117.00	0.20	117.20	3.41	113.79
56	52 Animal Husbandry	66.04	2.23	68.27	13.78	54.49
57	58 – Industries	89.81	146.33	236.14	68.37	167.77
58	62 - Power (Electricity)	1,115.16	-	1,115.16	310.67	804.49
59	63 - Water Resources	1,608.54	109.68	1,718.22	183.24	1,534.98
60	64 - Roads & Bridges	1,774.97	395.79	2,170.76	520.87	1,649.89
61	73 – Urban Development (Guwahati) Development department)	389.50	53.41	442.91	110.08	332.83
62	75 – Information Technology	78.99	-	78.99	3.17	75.82
63	78 – Welfare of Plain Tribes & Backward Classes (Bodoland) Territorial Council)	139.55	230.52	370.06	246.91	123.05
<b>Capital Charged</b>						
64	<i>Appropriation: Public Debt and Servicing of Debt</i>	4,390.40	-	4,390.40	1,968.90	2,421.50
<b>Total</b>		<b>63,555.50</b>	<b>8,270.74</b>	<b>71,826.23</b>	<b>39,738.38</b>	<b>32,087.75</b>

## Appendix-2.3

(Reference: Paragraph 2.2.3)

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

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Expenditure
1	76	Hill Areas Department (Karbi Anglong Autonomous Council)				
		Capital Voted	327.08	448.70	121.62	37
2	77	Hill Areas Department (North Cachar Hills Autonomous Council)				
		Capital Voted	50.44	102.06	51.62	102
<b>Total</b>			<b>377.52</b>	<b>550.76</b>	<b>173.24</b>	<b>46</b>

**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	2.51
2	30-2215-799-0291	Miscellaneous Public Works Advances, General	145.43
3	30-4215-102-969	World Bank Assistance Rural water Supply, State Share, General	20.08
4	41-2245-193-911	Sixth Schedule (Pt. I) Areas	0.20
5	44-4552-212-2790	Metalling & Black Topping of Road Barhapan Sadang via Nahoroni Road Sukanguri LP School, Tinsukia	0.16
6	44-4552-212-4322	Construction of RCC Bridge No. 1/2, 4/1 on Old A.T. Road, Khowang in Dibrugarh District (NLCPR)	0.50
7	44-4552-212-4323	Construction of Road from Rangamati to Kaligaon between Jonaram Chalaka to Alachawakar	0.17
8	44-4552-212-4426	Widening & Strengthening of Lahowal-Bordubi Tinsukia Road (L.B.T. Road) in Tinsukia District	0.60
9	44-4552-212-4427	Improvement of Nagininora Jaioli Road from Ch. 8.346 K.M. including conversion of SPT Br. To RCC Bridge	0.44
10	44-4552-212-4565	Construction and widening of Road from Khowang Chariali to Chenimari in Dibrugarh	0.71
11	44-4552-212-4573	Construction of Namati to Sukani Road in Dibrugarh District	0.26
12	44-4552-212-4822	Construction of RCC Bridge No. 13/1, 13/2, 20/2 on Mahbandha Road in Jorhat District	0.45
13	55-4406-070-0121	Communication and Buildings	1.11
14	62-4801-800-4168	Externally Aided Project (ADB)	164.30
15	64-3054-799-0291	Miscellaneous Public Works Advances	494.68
16	64-5054-337-3805-732	Construction of Road from Kachari Pathar to Puali Pathat & Construction of Sensua Ali	0.66
17	Appropriation-2049-123-6737	Interest on special securities issue to NSSF of the Centre by State Govt.	11.34
18	70-3451-102-584	North Cachar Hill Autonomous Council (NCHAC), Sixth Schedule (Pt. I) Areas	1.21
19	76-2402-102-0122-602	Nature Conservation, Sixth Schedule (Pt. I) Areas	0.47
20	76-2402-102-0122-603	Building and Approach Road, Sixth Schedule (Pt. I) Areas	2.98
21	76-2402-102-0122-1136	Bamboo Plantation/Regeneration Sixth Schedule (Pt. I) Areas	0.63
22	76-2402-102-0122-1144	Terracing with water Distribution/ Sixth Schedule (Pt. I). Areas	0.96
23	76-2402-103-1143	Land Improvement, Sixth Schedule (Pt. I) Areas	0.41
24	76-2402-103-1144	Building, Sixth Schedule (Pt. I) Areas	0.33
25	76-2406-070-0121	Terracing with water Distribution/Harvesting, Sixth Schedule (Pt. I) Areas	4.01
26	76-2406-070-1230	Roads and Bridges, Sixth Schedule (Pt. I) Areas	1.16
27	76-2406-070-1669	Public Garden, Sixth Schedule (Pt. I) Areas	0.82
28	76-2406-070-5201	Roads Communication, Sixth Schedule (Pt. I) Areas	0.23
29	76-2406-070-5545	Infrastructure Development, Sixth Schedule (Pt. I) Areas	4.31
30	76-2406-101-1240	Amenities to Forest Staff & Labourer, Sixth Schedule (Pt. I) Areas	0.59
31	76-2406-800-0708	Other Expenditure, Sixth Schedule (Pt. I) Areas	0.72
32	76-2406-800-02-112	Public Garden, Sixth Schedule (Pt. I) Areas	1.02

**Appendix-2.4 (Concluded)**

<b>1</b>	<b>2</b>	<b>3</b>
<b>33</b>	76-4059-101-0121-200 Amenities to Staff and Labourers, Sixth Schedule (Pt. I) Areas	5.20
<b>34</b>	76-4552-212-5348 Scheme under Non-lapsable Central Pool of Resource (NLCPR), Sixth Schedule (Pt. I) Areas	1.81
<b>35</b>	76-4552-222-0800-216 Minor Irrigation Scheme, Sixth Schedule (Pt. I) Areas	7.42
<b>36</b>	76-4552-222-2961 Longparpam MIS Scheme in Karbi Anglong, Sixth Schedule (Pt. I) Areas	5.05
<b>37</b>	76-5054-010-1963 Rural Road MNP, Sixth Schedule (Pt. I) Areas	7.62
<b>38</b>	76-5054-337-1536 Road works, Sixth Schedule (Pt. I) Areas	69.64
<b>39</b>	77-3451-800 Other expenditure, Sixth Schedule (Pt. I) Areas	0.30
<b>40</b>	77-4702-101-0160-851 Accelerated Irrigation Benefit Programme, Sixth Schedule (Pt. I) Areas	51.32
<b>41</b>	77-5054-04-337 Road Works, Sixth Schedule (Pt. I) Areas	30.53
<b>42</b>	78-2202-001-0172-053 Maintenance of Building, Sixth Schedule (Pt. I) Areas	5.72
<b>43</b>	78-2202-800-3952 Rastriya Madhyamik Shiksha, Sixth Schedule (Pt. I) Areas	5.91
<b>44</b>	78-2216-106-1881 Maintenance and Repairs, Sixth Schedule (Pt. I) Areas	0.22
<b>45</b>	78-2230-796-1727-966 Establishment of New ITIs, Kokrajhar, Sixth Schedule (Pt. I) Areas	0.49
<b>46</b>	78-3054-04-800 Other Expenditure, Sixth Schedule (Pt. I) Areas	2.93
<b>47</b>	78-4216-01-700-1501 Administration of Justice, Sixth Schedule (Pt. I) Areas	0.26
<b>48</b>	78-4702-796 Tribal Area Sub-Plan, Sixth Schedule (Pt. I) Areas	0.95
<b>49</b>	78-4702-800-0160-851 AIBP Programme (Central Assistance), Sixth Schedule (Pt. I) Areas	52.76
<b>50</b>	78-4711-01-800-0107 Assistance to Bodoland Autonomous Council, Sixth Schedule (Pt. I) Areas	11.38
<b>Total</b>		<b>1,122.96</b>



## APPENDIX 2.5

(Reference: Paragraph 2.2.5)

## Excess Expenditure of previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/ Appropriations	Grant/Appropriation numbers	Amount of excess	State of consideration by Public Accounts Committee (PAC)
1	2	3	4	5
2002-03	5-Grants 6-Appropriations	<b>Revenue Voted</b> -2, 21, 23 and 49 <b>Capital Voted</b> -67 <b>Revenue Charged</b> -Head of State, 4, 6, 23, 49 <b>Capital Charged</b> -Public Debt and Servicing of Debt	1,618.86	Recommended for regularisation vide 117 <sup>th</sup> PAC Report placed before the House on 03-04-2008. Legislative approval is awaited.
2003-04	4-Grants 3-Appropriations	<b>Revenue Voted</b> -10, 19, and 66 <b>Capital Voted</b> -34 <b>Revenue Charged</b> -12 and 23 <b>Capital Charged</b> -Public Debt and Servicing of Debt	404.36	
2004-05	5-Grants 6-Appropriations	<b>Revenue Voted</b> -42 and 47 <b>Capital Voted</b> -31, 58 and 73 <b>Revenue Charged</b> -12, 14, 18, 36, 49 and 56	5.88	
2005-06	2-Grants 2-Appropriations	<b>Revenue Voted</b> -47 <b>Capital Voted</b> -67 <b>Revenue Charged</b> -6 and 14	2.45	C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.
2006-07	4-Grants 2-Appropriations	<b>Revenue Voted</b> -30 <b>Capital Voted</b> -54, 58 and 60 <b>Revenue Charged</b> -8 <b>Capital Charged</b> -12	80.61	C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.
2007-08	9-Grants 2-Appropriations	<b>Revenue Voted</b> -4, 40, 42 and 65 <b>Capital Voted</b> -31, 34, 59, 60 and 70 <b>Revenue Charged</b> -Head of State and 6	113.24	C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.
2008-09	6-Grants 2-Appropriations	<b>Revenue Voted</b> -4, 40 and 72 <b>Capital Voted</b> -60, 76 and 77 <b>Revenue Charged</b> -Head of State and 39	108.40	C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.
2009-10	3-Grants	<b>Revenue Voted</b> - 40 and 47 <b>Capital Voted</b> - 60	10.18	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
2010-11	1-Grant 1-Appropriation	<b>Revenue Voted</b> -40 <b>Revenue Charged</b> -15	4.27	C&AG's Report placed before the House on 30-03-2012. Not yet discussed by PAC.
2011-12	5-Grants 2-Appropriations	<b>Revenue Voted</b> -22, 23, 47 and 62 <b>Capital Voted</b> -78 <b>Revenue Charged</b> -12 <b>Capital Charged</b> -63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
2012-13	4-Grants	<b>Revenue Voted</b> -13, 23 and 47 <b>Capital Voted</b> -78	1,195.61	C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC.
2013-14	5-Grants	<b>Revenue Voted</b> -23, 40 and 64 <b>Capital Voted</b> -55 and 78	1,499.89	C&AG's Report placed before the House on 31-03-2015. Not yet discussed by PAC.
2014-15	5-grants 1-Appropriation	<b>Revenue Voted</b> -23 30 and 72 <b>Capital Voted</b> -55 and 78 <b>Capital Charged</b> - Public Debt and Servicing of Debt	3,801.63	C&AG's Report placed before the House on 18-07-2016. Not yet discussed by PAC.
<b>Total</b>			<b>9,760.52</b>	

**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
<b>Revenue (Charged)</b>					
1	3- Administration of Justice	43.05	37.62	5.43	3.63
2	29- Medical and Public Health	2.09	-	2.09	17.40
<b>Total for Revenue (Charged)</b>		<b>45.15</b>	<b>37.62</b>	<b>7.52</b>	<b>21.03</b>
<b>Revenue (Voted)</b>					
3	1- State Legislature	66.35	50.49	15.86	3.78
4	3- Administration of Justice	337.59	160.49	177.10	19.25
5	5- Sales Tax and Other Taxes	137.61	95.06	42.55	13.14
6	6- Land Revenue & Land Ceiling	239.55	170.97	68.58	41.01
7	9- Transport Services	222.17	162.75	59.42	12.52
8	11- Secretariat & Attached Offices	1,141.49	432.92	708.57	202.39
9	12- District Administration	183.49	143.31	40.18	1.66
10	14- Police	3,266.09	2,457.90	808.19	158.01
11	15- Jails	66.88	54.55	12.33	0.68
12	16- Stationery and Printing	34.22	17.79	16.43	19.67
13	17- Administrative and Functional Buildings	193.25	121.04	72.21	3.14
14	19- Vigilance Commission and Others	250.77	88.19	162.58	9.08
15	20- Civil Defence and Home Guards	194.14	175.70	18.44	1.58
16	22- Administrative Training	11.48	9.41	2.07	0.18
17	23- Pension and Other Retirement Benefits	6,180.52	5,972.99	207.53	100.00
18	26- Education (Higher)	2,076.96	1,241.72	835.24	87.99
19	27- Art & Culture	132.64	29.35	103.29	25.45
20	29- Medical and Public Health	2,914.83	2,662.92	251.91	1,131.98
21	31- Urban Development (Town & Country Planning)	134.80	24.18	110.62	148.25
22	34- Urban Development (Municipal Administration Department)	120.68	9.35	111.33	7.96
23	36- Labour and Employment	251.50	77.72	173.78	33.74
24	37- Food Storage, Warehousing & Civil Supplies	182.99	83.78	99.21	133.53
25	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	1,319.62	91.89	1,227.73	221.78
26	39- Social Security, Welfare and Nutrition	1,658.21	1,418.39	239.82	394.33
27	40- Sainik Welfare and Other Relief Programmes etc.	65.53	50.41	15.12	5.19
28	41- Natural Calamity	728.04	429.94	298.10	1,445.92
29	42- Social Services	311.63	155.17	156.46	49.59
30	43- Co-operation	94.40	79.43	14.97	31.36
31	45- Census, Surveys and Statistics	60.90	26.44	34.46	0.17
32	48- Agriculture	1,459.62	576.58	883.04	126.89
33	49- Irrigation	544.21	368.83	175.38	3.68
34	50- Other Special Area Programmes	55.16	-24.80	79.96	13.24
35	52- Animal Husbandry	331.14	156.67	174.47	15.18

## Appendix-2.6 (Concluded)

1	2	3	4	5	6
36	53- Dairy Development	49.11	2.80	46.31	7.75
37	54- Fisheries	99.66	27.55	72.11	0.14
38	55- Forestry and Wildlife	569.66	301.48	268.18	35.68
39	56- Rural Development (Panchayat)	1,238.36	361.98	876.38	8.61
40	57- Rural Development	3,266.64	2,442.92	823.72	12.16
41	58- Industries	148.76	19.82	128.94	2.00
42	59- Sericulture and Weaving	352.48	164.65	187.83	75.32
43	60- Cottage Industries	87.91	26.62	61.29	6.73
44	63- Water Resources	290.64	190.45	100.19	1.15
45	64- Roads and Bridges	1,362.19	1,203.20	158.99	100.00
46	65- Tourism	79.34	2.95	76.39	2.55
47	66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	518.32	375.16	143.16	857.87
48	67- Horticulture	75.71	41.47	34.24	31.00
49	69- Scientific Services and research	29.52	2.97	26.55	6.00
50	71- Education (Elementary, Secondary etc.)	10,650.39	8,105.31	2,545.08	289.05
51	74- Sports and Youth Services	208.89	34.82	174.07	9.53
52	76- Hill Areas Department (KAAC)	873.61	659.97	213.64	7.08
53	77- Hill Areas Department (NCHAC)	432.67	372.98	59.69	1.81
54	78- Welfare of Plain Tribes & Backward Classes (BTC)	1,871.90	1,700.34	171.56	55.06
<b>Total for Revenue (Voted)</b>		<b>47,174.22</b>	<b>33,608.97</b>	<b>13,565.25</b>	<b>5,971.81</b>
<b>A.</b>	<b>Total for Revenue (Charged + Voted)</b>	<b>47,219.36</b>	<b>33,646.59</b>	<b>13,572.77</b>	<b>5,992.84</b>
<b>Capital (Charged)</b>					
<b>NIL</b>					
<b>Capital (Voted)</b>					
55	9- Transport Services	181.80	0.72	181.08	0.52
56	17- Administrative & Functional Buildings	508.20	74.38	433.82	47.65
57	30- Water Supply and Sanitation	1,529.14	456.39	1,072.75	617.19
58	44- North Eastern Council Schemes	7,976.61	220.54	7,756.07	165.28
59	48- Agriculture	125.92	--	125.92	12.34
60	49- Irrigation	981.99	151.76	830.23	2.81
61	50- Other Special Areas Programmes	117.00	3.41	113.59	0.20
62	52- Animal Husbandry	66.04	13.78	52.26	2.23
63	58- Industries	89.81	68.37	21.44	146.33
64	63- Water Resources	1,608.54	183.24	1,425.30	109.68
65	64- Roads & Bridges	1,774.97	520.87	1,254.10	395.79
66	65- Tourism	40.14	0.28	39.86	6.80
67	73- Urban Development (GAD)	389.50	110.08	279.42	53.41
68	78- Welfare of Plain Tribes & Backward Classes (BTC)	139.55	246.92	-107.37	230.52
<b>Total for Capital (Voted)</b>		<b>15,529.21</b>	<b>2,050.74</b>	<b>13,478.47</b>	<b>1,790.75</b>
<b>B.</b>	<b>Total for Capital (Charged + Voted)</b>	<b>15,529.21</b>	<b>2,050.74</b>	<b>13,478.47</b>	<b>1,790.75</b>
<b>Grand Total (A+B)</b>		<b>62,748.57</b>	<b>35,697.33</b>	<b>27,051.24</b>	<b>7,783.59</b>

**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	<b>Police</b> 800 Other Expenditure 0481 Expenditure in connection with General Election 697 Charges for conduct of Lok Sabha Election (NTA Voted)	92.10	(-)46.01
2	48	2401	<b>Crop Husbandry</b> II State Plan and Non Plan Schemes 109 Extension and Farmers Training 1081 Special Sub-Project (NAEP-III) (NTA Voted)	281.39	(-)131.99
3	58	6860	<b>Loans for Consumer Industries</b> II State Plan and Non Plan Schemes 60 Other Loans 3052 Loans to Corporation for Modernisation/Revitalisation (NTA Voted)	1000.00	(-)135.51
4	75	4859	<b>Capital Outlay on Telecommunication and Electronics Industries</b> II State Plan and Non Plan Schemes 02 Electronics 800 Other Expenditure 3412 Promotion of Information Technology (NTA Voted)	42.16	(-)42.16

**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	14	2055	<b>Police</b>		
			II State Plan and Non Plan		
			001 Direction and Administration		
			172 Headquarters Establishment		
			(NTA Voted)	1,450.91	(-)1,450.91
			0433 Police Range		
			(NTA Voted)	49.06	(-)49.06
			003 Education and Training		
			0435 Police Training College		
			(NTA Voted)	183.15	(-)183.15
			0436 Armed Police Training Centre		
			(NTA Voted)	48.50	(-)48.50
			0437 recruits in Training School of Assam		
			(NTA Voted)	31.00	(-)31.00
			0439 Battalion Training College		
			(NTA Voted)	259.28	(-)259.28
			101 Criminal Investigation and Vigilance		
			0442 Criminal Investigation Department		
			(NTA Voted)	43.06	(-)43.06
			0445 Special Branch		
			(NTA Voted)	47.56	(-)47.56
			109 district Police		
			0256 Women Police		
			(NTA Voted)	200.00	(-)200.00
			0449 New Police Station & Outpost		
			(NTA Voted)	1,005.00	(-)1,005.00
			0454 River Police		
			(NTA Voted)	153.50	(-)153.50
			0456 Bhutan & Arunachal Boarder		
			(NTA Voted)	37.00	(-)37.00
			0457 Establishment of Watch Post Schemes		
			491 Reimbursable from Government of India		
			(NTA Voted)	248.00	(-)248.00
			0459 Police, Passport & Visa System		
			491 Reimbursable from Government of India		
			(NTA Voted)	47.00	(-)47.00
			0468 Police Guards for Assam Gas Based Power Project		
			(NTA Voted)	41.00	(-)41.00
			0472 Raising of Additional Platoons		
			(NTA Voted)	156.70	(-)156.70
			1015 Checking of Bangladeshi Infiltration		
			491 Reimbursable from Government of India		
			(NTA Voted)	514.51	(-)514.51
			111 Railway Police		
			0475 Supervising Staff		
			(NTA Voted)	218.00	(-)218.00
			0476 Crime Police		
			(NTA Voted)	49.00	(-)49.00
			0477 Order Police		
			(NTA Voted)	50.00	(-)50.00
			113 Welfare of Police Personnel		
			0478 Police Hospital		
			(NTA Voted)	27.25	(-)27.25

**Appendix-2.8 (Concluded)**

1	2	3	4	5	6
			0482 Relief Operation in Connection with Disturbance 924 Raising of New Battalion (NTA Voted)	746.00	(-)746.00
			934 Operation against Militant, Raising of Assam Commando Battalion at Mandakata (NTA Voted)	85.60	(-)85.60
			0483 New Indian Reserve Battalions (NTA Voted)	467.18	(-)467.18
2	18	2070	<b>Other Administrative Services</b> II State Plan and Non Plan 108 Fire Protection and Control 0526 Protection & Control Fire Service Station 504 Fire & E.S. Station (NTA Voted)	49.04	(-)49.04

**Appendix-2.9**  
(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 2015-16**

(₹ in crore)			
Sl No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
1	3	Administration of Justice (Revenue Voted) (Revenue Charged)	196.34 9.06
2	4	Elections (Revenue Voted)	9.76
3	5	Sales Tax & Other Taxes (Revenue Voted)	55.68
4	6	Land Revenue & Land Ceiling (Revenue Voted)	109.58
5	7	Stamps and Registration (Revenue Voted)	12.50
6	8	Excise and Prohibition (Revenue Voted)	17.03
7	9	Transport Services (Revenue Voted) (Capital Voted)	71.94 181.60
8	11	Secretariat and Attached Offices (Capital Voted)	104.70
9	13	Treasury and Accounts Administration (Revenue Voted)	43.51
10	14	Police (Capital Voted)	162.15
11	16	Stationery and Printing (Revenue Voted)	36.10
12	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	75.35 481.48
13	19	Vigilance Commission and Others (Revenue Voted)	171.65
14	21	Guest Houses, Government Hostels etc. (Revenue Voted)	6.94
15	23	Pension & Other Retirement Benefits (Revenue Voted) (Revenue Charged)	307.53 10.85
16	25	Miscellaneous General Services (Revenue Voted)	829.07
17	26	Education (Higher Education) (Revenue Voted)	923.23
18	27	Art and Culture (Revenue Voted)	128.73
19	29	Medical & Public Health (Revenue Voted) (Capital Voted)	1,383.89 19.49
20	30	Water Supply and Sanitation (Capital Voted)	1,689.94
21	31	Urban development (Town and Country Planning) (Revenue Voted)	258.87
22	32	Housing Schemes (Revenue Voted)	10.61

## Appendix-2.9 (Contd..)

1	2	3	4
23	33	Residential Buildings (Capital Voted)	33.78
24	34	Urban Development (Municipal Administration Department) (Revenue Voted)	119.30
25	35	Information and Publicity (Revenue Voted)	20.44
26	36	Labour and Employment (Revenue Voted)	207.52
27	37	Food Storage, warehousing and Civil Supplies (Revenue Voted)	232.74
28	38	Welfare of Scheduled Casts/Scheduled Tribes and Other Backward Classes (Revenue Voted)	1,449.51
29	39	Social Security, Welfare and Nutrition (Revenue Voted)	634.16
30	40	Sainik Welfare and Other Relief Programme (Revenue Voted)	20.31
31	41	Natural Calamities (Revenue Voted)	1,744.02
32	42	Social Services (Revenue Voted)	206.05
33	43	Co-operation (Revenue Voted) (Capital Voted)	46.33 6.79
34	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	61.94 742.35
35	45	Census, Surveys and Statistics (Revenue Voted)	34.63
36	48	Agriculture (Revenue Voted) (Capital Voted)	1,009.93 138.26
37	49	Irrigation (Revenue Voted) (Capital Voted)	179.07 833.04
38	51	Soil and Water Conservation (Revenue Voted) (Capital Voted)	172.91 7.82
39	52	Animal Husbandry (Revenue Voted) (Capital Voted)	189.65 54.49
40	53	Dairy Development (Revenue Voted)	54.05
41	54	Fisheries (Revenue Voted)	72.24
42	55	Forestry & Wild Life (Revenue Voted)	303.86
43	56	Rural Development (Panchayat) (Revenue Voted)	884.99
44	58	Industries (Revenue Voted) (Capital Voted)	130.93 167.77
45	59	Handloom, Textile and sericulture (Revenue Voted)	263.16
46	60	Cottage Industries (Revenue Voted)	68.02
47	61	Mines and Minerals (Revenue Voted) (Capital Voted)	7.24 5.34



### Appendix-2.9 (Concluded)

1	2	3	4
48	62	Power (Electricity) (Revenue Voted) (Capital Voted)	111.88 804.49
49	63	Water Resources (Revenue Voted) (Capital Voted)	101.34 1,534.98
50	64	Roads and Bridges (Revenue Voted) (Capital Voted)	258.99 1,649.89
51	65	Tourism (Revenue Voted) (Capital Voted)	78.94 46.66
52	66	Compensation and Assignment to Local Bodies and Panchayat Raj (Revenue Voted)	1,001.03
53	67	Horticulture (Revenue Voted)	65.24
54	69	Scientific Services and Research (Revenue Voted)	32.55
55	70	Hill Areas (Revenue Voted)	
56	72	Relief and Rehabilitation (Revenue Voted)	53.01
57	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	40.24 332.83
58	74	Sports and Youth Services (Revenue Voted)	183.61
59	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Revenue Voted)	220.73
60	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted)	61.50
61	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted) (Capital Voted)	226.61 123.15
<b>Total</b>			<b>24,337.89</b>

**Appendix-2.10**  
**(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)	19.64	7.28	12.36
2	11 - Secretariat & Attached Offices	(Revenue Voted)	910.96	368.64	542.32
3	12 – District Administration	(Revenue Voted)	41.84	3.91	37.93
4	14 - Police	(Revenue Voted)	966.20	3.76	962.44
5	50 - Other Special Area Programmes	(Revenue Voted)	93.20	64.70	28.50
6	57 - Rural Development	(Revenue Voted)	835.88	823.36	12.52
7	Appropriation – Public Debt and Servicing of Debt	(Revenue Charged)	193.68	26.39	167.29
8	71 - Education (Elementary, Secondary etc.)	(Revenue Voted)	2,834.12	927.14	1,906.98
<b>Total</b>			<b>5,895.52</b>	<b>2,225.18</b>	<b>3,670.34</b>

**Appendix-2.11**  
**(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 2016	Percentage of Total Expenditure incurred during March 2016
1	4 - Elections	2015	182.42	129.57	71.03
2	11- Secretariat and Attached Offices	2052	214.11	109.95	51.35
3	37- Food Storage, Warehousing and Civil Supplies	2408	83.35	48.69	58.42
4	39 - Social Security, Welfare & Nutrition	2236	383.50	201.88	52.64
5	43 – Co-operation	2851	10.27	10.27	100
6	48 - Agriculture <sup>50</sup>	2401	375.56	208.36	55.48
7	49 – Irrigation	4701	55.02	55.02	100
<b>Total</b>			<b>1,304.23</b>	<b>763.74</b>	<b>58.56</b>

**Appendix-2.12**  
**(Reference: Paragraph 2.3.1)**  
**Pending DCC bills for the years up to 2015-16**

Sl. No.	Department	No. of AC Bills	(₹ in crore)
			Amount
1	Administrative Reforms (Training)	1	0.003
2	Agriculture	2	3.78
3	Boarder Areas Development	34	34.79
4	Chief Minister's Secretariat	3	0.017
5	Co-operation	1	0.002
6	Cultural Affairs	14	2.41
7	Education	36	84.94
8	Election	203	112.03
9	Excise	1	0.002
10	Finance	24	25.23
11	Finance (Taxation)	11	0.28
12	Food & Civil Supplies	2	26.03
13	General Administration	67	13.42
14	Handloom & Textile	2	0.33
15	Health	18	76.82
16	Hill Areas	9	2.79
17	Home	66	27.48
18	Industry and Commerce	3	0.66
19	Information and Public Relations	11	0.06
20	Judicial	44	0.61
21	Labour and Employment	4	0.001
22	Minority Development	1	0.012
23	Panchayat and Rural Development	131	31.37
24	Public Health Engineering	2	0.0004
25	Public Works Department	8	27.56
26	Pension & Public Grievances	5	0.07
27	Personnel	10	0.87
28	Planning & Development	34	23.43
29	Revenue & Disaster Management	11	0.90
30	Revenue	301	32.53
31	Sainik Welfare	1	0.03
32	Science Technology and Environment	1	2.00
33	Secretariat Administration	131	33.55
34	Sericulture	4	0.02
35	Social Welfare	19	37.53
36	Sports & Youth Welfare	4	0.42
37	Tourism	4	5.41
38	Town & Country Planning	2	1.56
39	Transport	8	0.97
40	Water Resources	6	0.007
41	Welfare of Plain Tribes and Backward Classes	25	51.37
<b>Total</b>		<b>1,264</b>	<b>661.2944</b>

**Appendix-2.13**  
**(Reference: Paragraph 2.5.4)**  
**Unutilized Budget Provision**

(₹ in crore)

Grant No.	Major Head	Minor Head-Sub head – Detailed head	Name of Scheme	Budget Provision	Utilised Amount	Per cent
1	2	3	4	5	6	7
26	2202 General Education	102(653)	Infrastructure Development Grants to Dibrugarh University	5.00	5.00	100
		102(4268)	Infrastructure Development Grants to Gauhati University	5.00	5.00	100
		103(611)	Infrastructure Development Grants to Government & Provincialised College	45.00	45.00	100
		103(615)	D.K.D. College, Golaghat	2.00	2.00	100
		103{4862} [928]	Rastriya Uccha Shiksha Abhijan State Share	5.00	5.00	100
		103{6341}	Upgradation of Standard of Administration- Award of 13 <sup>th</sup> Finance Commission	50.00	50.00	100
		104{0858}	Financial Assistance to Non-Govt. Colleges/Institutions	20.00	20.00	100
		104{5680}	Financial Assistance to Colleges for Introduction of Vocational Courses	0.67	0.67	100
		107{0204} [906]	National Scholarship	0.26	0.26	100
		800{0800} [409]	Other Expenditure Grants to Non-Govt. Colleges	0.30	0.30	100
		800{0800} [437]	Dimasa Sahitya Sabha	0.15	0.15	100
		800{0800} [870]	One Chair in Guwahati University for Ramayani Studies in the name of Dr.Indira Raisom Goswamai	0.50	0.50	100
		800{0800} [900]	Assistance to SLET	0.35	0.35	100
		800{0800} [905]	Students Welfare Schemes for GU, DU and Cotton State University and Constn. of RCC Sib Culvert KKH	0.37	0.37	100
		800{0800} [906]	GIA to Various Voluntary & Literary Organisation(Normal)	0.98	0.98	100
		800{0800} [908]	GIA for Providinf Bank Loan Interest to the Students of Assam	1.00	1.00	100
		<b>Total</b>		<b>136.58</b>	<b>136.58</b>	
	2203 Technical Education	001{0161} [395]	Grants-in-aid to Assam Engineering College	3.00	3.00	100
		001{0161} [396]	Grants-in-aid to JorhatCollege	0.50	0.50	100
		001{0161} [397]	Grants-in-aid to Polytechnic	2.70	2.70	100
		001{0161} [398]	Grants-in-aid to Jorhat Institute of Science & Technology	3.00	3.00	100

## Appendix-2.13 (Concluded)

1	2	3	4	5	6	7
26	2203 Technical Education	001{0161} [399]	Grants-in-aid to Assam Institute of Management	0.20	0.20	100
		001{0161} [400]	Grants-in-aid to Establishment of Engineering College at Golaghat, Goalpara & Dhemaji	15.00	15.00	100
		001{0161} [828]	Grants-in-aid to Assam Science & Technology University	2.50	2.50	100
		001{0161} [827]	Grants-in-aid to Women University	4.52	4.52	100
		001{0161} [829]	Grants-in-aid to New Engineering College at Kokrajhar and Barak Valley	5.89	5.89	100
		001{0161} [830]	Setting up of IIT, Assam under ACA	4.44	4.44	100
		001{0161} [831]	Fund to New Engineering College	10.00	10.00	100
		001{0161} [832]	Grants-in-aid for Establishment of 21 New Polytechnic	61.29	61.29	100
		001{0161} [833]	Grants-in-aid for constn. of Women Hostel in the Polytechnics	3.00	3.00	100
		001{0161} [834]	Grants-in-aid for Upgradation of Existing Polytechnics	5.90	5.90	100
		001{0161} [835]	Community Polytechnics	0.48	0.48	100
		001{0161} [836]	Payment of Salary to the Staff of B.B. Engineering College, Kokrajhar & JIST, Jorhat	1.50	1.50	100
		103{3027}	State Scholarship	0.21	0.21	100
		Total		124.13	124.13	
	2075	Literary pension		1.91	1.91	100
Grand Total				262.62	262.62	100

**Appendix-3.1**  
(Reference: Paragraph 3.1)  
**Utilisation Certificates outstanding as on 31 March 2016**

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
					Received		Outstanding	
			Number	Amount	Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2004-05	1	0.01	0	0	1	0.01
		2005-06	1	0.02	1	0.02	0	0
		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
		2015-16	2	0.11	0	0	2	0.11
		<b>Total</b>	<b>7</b>	<b>0.36</b>	<b>1</b>	<b>0.02</b>	<b>6</b>	<b>0.34</b>
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
		2015-16	29	127.33	0	0	29	127.33
		<b>Total</b>	<b>136</b>	<b>542.55</b>	<b>0</b>	<b>0</b>	<b>136</b>	<b>542.55</b>
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
		<b>Total</b>	<b>40</b>	<b>30.65</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>30.65</b>
4	Assembly Secretariat	2014-15	19	0.29	19	0.29	0	0
		2015-16	21	0.43	21	0.43	0	0
		<b>Total</b>	<b>40</b>	<b>0.72</b>	<b>40</b>	<b>0.72</b>	<b>0</b>	<b>0</b>
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	19	0.16	0	0	19	0.16
		2006-07	3	0.06	0	0	3	0.06
		2008-09	2	0.25	0	0	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
		2015-16	10	9.83	0	0	10	9.83
		<b>Total</b>	<b>63</b>	<b>15.67</b>	<b>0</b>	<b>0</b>	<b>63</b>	<b>15.67</b>
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

## Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
		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
		2009-10	44	33.26	0	0	44	33.26
		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
		2015-16	21	1.08	0	0	21	1.08
		<b>Total</b>	<b>322</b>	<b>148.63</b>	<b>0</b>	<b>0</b>	<b>322</b>	<b>148.63</b>
<b>7</b>	<b>Dairy Development</b>	2002-03	1	0.85	0	0	1	0.85
		2004-05	2	0.6	0	0	2	0.6
		2006-07	2	0.4	0	0	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	0.66	0	0	2	0.66
		2013-14	4	4.23	0	0	4	4.23
		2014-15	4	13.04	0	0	4	13.04
		2015-16	4	0.99	0	0	4	0.99
		<b>Total</b>	<b>24</b>	<b>23.8</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>23.8</b>
<b>8</b>	<b>Education</b>	2001-02	1045	33.32	0	0	1045	33.32
		2002-03	926	29.34	258	0.86	668	28.48
		2003-04	1619	37.02	573	4.73	1046	32.29
		2004-05	2737	115.71	1513	28.75	1224	86.96
		2005-06	2274	137.74	1360	18.08	914	119.66
		2006-07	2194	152.71	1387	19.47	807	133.24
		2007-08	808	33.62	560	2.34	248	31.28
		2008-09	474	21.95	365	18.37	109	3.58
		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	2	56.24	14	11.19
		2013-14	158	849.41	32	440.67	126	408.74
		2014-15	154	1270.92	5	41	149	1229.92
		2015-16	111	999.94	0	0	111	999.94
		<b>Total</b>	<b>12565</b>	<b>3806.62</b>	<b>6055</b>	<b>630.51</b>	<b>6510</b>	<b>3176.11</b>
<b>9</b>	<b>Election</b>	2004-05	1	0.12	0	0	1	0.12
		2010-11	1	0.09	0	0	1	0.09
		<b>Total</b>	<b>2</b>	<b>0.21</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.21</b>
<b>10</b>	<b>Excise</b>	2006-07	4	0.07	0	0	4	0.07
		2014-15	1	0.04	0	0	1	0.04
		2015-16	3	0.16	3	0.16	0	0
		<b>Total</b>	<b>8</b>	<b>0.27</b>	<b>3</b>	<b>0.16</b>	<b>5</b>	<b>0.11</b>
<b>11</b>	<b>Finance (Taxation)</b>	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	34	1.29	13	16.75
		2010-11	257	151.2	117	23.3	140	127.9
		2011-12	150	237.28	61	54.77	89	182.51
		2012-13	202	493.97	75	149.5	127	344.47
		2013-14	36	63.53	16	26.82	20	36.71
		<b>Total</b>	<b>738</b>	<b>1009.18</b>	<b>303</b>	<b>255.68</b>	<b>435</b>	<b>753.5</b>



## Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
12	Finance (Economic Affairs)	2013-14	136	160.39	49	55.19	87	105.2
		2014-15	600	832.84	115	256.98	485	575.86
		2015-16	20	426.07	1	292.19	19	133.88
		<b>Total</b>	<b>756</b>	<b>1419.3</b>	<b>165</b>	<b>604.36</b>	<b>591</b>	<b>814.94</b>
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	0.07	0	0	1	0.07
		<b>Total</b>	<b>25</b>	<b>22.53</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>22.53</b>
14	Fisheries	2001-02	1	0.1	0	0	1	0.1
		2003-04	3	0.08	0	0	3	0.08
		2004-05	8	3	0	0	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
		2015-16	8	7.62	0	0	8	7.62
		<b>Total</b>	<b>45</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>37</b>
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	1	0.25	0	0
		2012-13	3	0.83	0	0	3	0.83
		2013-14	4	0.63	1	0.25	3	0.38
		2014-15	6	30.9	0	0	6	30.9
		<b>Total</b>	<b>26</b>	<b>34.39</b>	<b>2</b>	<b>0.5</b>	<b>24</b>	<b>33.89</b>
16	Forest	2008-09	4	3.48	0	0	4	3.48
		<b>Total</b>	<b>4</b>	<b>3.48</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>3.48</b>
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	2	0.11	0	0
		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	23	9.57	66	33.96
		2014-15	146	111.07	0	0	146	111.07
		2015-16	24	37.53	1	0.06	23	37.47
		<b>Total</b>	<b>278</b>	<b>202.66</b>	<b>26</b>	<b>9.74</b>	<b>252</b>	<b>192.92</b>
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	1	0.12	0	0
		2015-16	1	11.91	0	0	1	11.91
		<b>Total</b>	<b>58</b>	<b>111.22</b>	<b>1</b>	<b>0.12</b>	<b>57</b>	<b>111.1</b>
19	Handloom & Textile	2001-02	1	0.6	0	0	1	0.6
		2002-03	62	11.23	0	0	62	11.23
		2003-04	75	16.99	0	0	75	16.99
		2004-05	13	5.51	0	0	13	5.51
		2005-06	9	7.78	0	0	9	7.78
		2006-07	4	0.07	0	0	4	0.07
		2007-08	1	0.02	0	0	1	0.02

## Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
		2011-12	1	0.94	0	0	1	0.94
		2012-13	2	2.25	0	0	2	2.25
		2013-14	2	10.46	0	0	2	10.46
		2015-16	11	0.85	0	0	11	0.85
		<b>Total</b>	<b>181</b>	<b>56.7</b>	<b>0</b>	<b>0</b>	<b>181</b>	<b>56.7</b>
20	Health	2003-04	11	3.12	1	0	10	3.12
		2004-05	4	4.11	1	2.19	3	1.92
		2005-06	8	3.08	3	2.59	5	0.49
		2006-07	60	12.7	40	9.24	20	3.46
		2007-08	68	75.07	51	36.09	17	38.98
		2008-09	179	156.06	96	142.76	83	13.3
		2009-10	1	2.25	1	2.25	0	0
		2010-11	8	86.61	4	3.61	4	83
		2011-12	2	1.6	1	1.5	1	0.1
		2012-13	17	181.18	5	43.98	12	137.2
		2013-14	31	351.48	6	117.83	25	233.65
		2014-15	2	1.53	0	0	2	1.53
		2015-16	39	841.41	0	0	39	841.41
		<b>Total</b>	<b>430</b>	<b>1720.20</b>	<b>209</b>	<b>362.04</b>	<b>221</b>	<b>1358.16</b>
21	Hill Areas	2004-05	5	0.77	0	0	5	0.77
		2007-08	8	0.55	0	0	8	0.55
		2008-09	21	12.35	0	0	21	12.35
		2009-10	1	0.48	0	0	1	0.48
		2010-11	15	5.54	0	0	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
		2015-16	42	7.43	0	0	42	7.73
		<b>Total</b>	<b>130</b>	<b>36.67</b>	<b>0</b>	<b>0</b>	<b>130</b>	<b>36.67</b>
22	Home	2005-06	4	1.21	2	0.15	2	1.06
		2006-07	1	0.1	0	0	1	0.1
		2011-12	5	1.32	0	0	5	1.32
		<b>Total</b>	<b>10</b>	<b>2.63</b>	<b>2</b>	<b>0.15</b>	<b>8</b>	<b>2.48</b>
23	Horticulture Department	2014-15	3	9.59	0	0	3	9.59
		<b>Total</b>	<b>3</b>	<b>9.59</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>9.59</b>
24	Industry & Commerce	2001-02	7	2.37	7	2.37	0	0
		2002-03	71	12.76	67	12.43	4	0.33
		2003-04	99	27.06	85	24.19	14	2.87
		2004-05	19	22.12	18	12.12	1	10
		2005-06	12	8.39	12	8.39	0	0
		2006-07	18	3.51	18	3.51	0	0
		2007-08	17	6.39	12	5.78	5	0.61
		2008-09	16	10.4	14	9.85	2	0.55
		2010-11	2	1.74	0	0	2	1.74
		2011-12	4	11.89	0	0	4	11.89
		2012-13	4	2.24	3	2.15	1	0.09
		2013-14	8	43.07	2	0.8	6	42.27
		2014-15	21	57.51	20	53.51	1	4
		2015-16	14	25.09	0	0	14	25.09
		<b>Total</b>	<b>312</b>	<b>234.54</b>	<b>258</b>	<b>135.1</b>	<b>54</b>	<b>99.44</b>
25	Information & Technology	2009-10	1	0.52	0	0	1	0.52
		2010-11	1	39.05	0	0	1	39.05
		2012-13	6	16.61	0	0	6	16.61
		2013-14	19	38.21	1	1.22	18	36.99
		2014-15	8	17.35	0	0	8	17.35
		<b>Total</b>	<b>35</b>	<b>111.74</b>	<b>1</b>	<b>1.22</b>	<b>34</b>	<b>110.52</b>

## Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
26	Irrigation	2012-13	1	40.5	1	40.5	0	0
		2014-15	1	3.6	0	0	1	3.6
		<b>Total</b>	<b>2</b>	<b>44.1</b>	<b>1</b>	<b>40.5</b>	<b>1</b>	<b>3.6</b>
27	Judicial	2002-03	1	0.01	0	0	1	0.01
		2004-05	25	0.1	23	0	2	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
		<b>Total</b>	<b>36</b>	<b>0.429</b>	<b>23</b>	<b>0</b>	<b>13</b>	<b>0.429</b>
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
		<b>Total</b>	<b>22</b>	<b>77.05</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>77.05</b>
29	Power	2001-02	1	4.55	0	0	1	4.55
		2003-04	5	146.15	0	0	5	146.15
		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
		2015-16	3	0.46	0	0	3	0.46
		<b>Total</b>	<b>24</b>	<b>256.30</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>256.30</b>
30	Minority Development	2001-02	1	0.01	0	0	1	0.01
		2003-04	2	0.1	0	0	2	0.1
		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
		<b>Total</b>	<b>14</b>	<b>3.22</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>3.22</b>
31	Municipal Administration	2004-05	9	23.91	0	0	9	23.91
		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	1	1.82	5	31.39
		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
		2015-16	1	1	0	0	1	1
		<b>Total</b>	<b>52</b>	<b>108.24</b>	<b>1</b>	<b>1.82</b>	<b>51</b>	<b>107.42</b>
32	Panchayat & Rural Development	2001-02	8	1.18	0	0	8	1.18
		2004-05	9	5.2	0	0	9	5.2
		2007-08	8	19.56	1	0.02	7	19.54
		2008-09	8	21.98	0	0	8	21.98
		2010-11	16	89.67	0	0	16	89.67
		2011-12	40	363.23	2	13.97	38	349.26
		2012-13	1	1.22	0	0	1	1.22
		2013-14	35	234.13	17	163.06	18	71.07
		2014-15	32	421.31	4	9.81	28	411.5

## Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
		2015-16	3	200.73	0	0	3	200.73
		<b>Total</b>	<b>160</b>	<b>1358.21</b>	<b>24</b>	<b>186.86</b>	<b>136</b>	<b>1171.35</b>
33	Pension and Public Grievances	2015-16	1	60	1	60	0	0
		<b>Total</b>	<b>1</b>	<b>60</b>	<b>1</b>	<b>60</b>	<b>0</b>	<b>0</b>
34	Planning & Development	2005-06	5	5.02	0	0	5	5.02
		2006-07	8	11.61	1	0.15	7	11.46
		2007-08	1	0.15	1	0.15	0	0
		2008-09	4	30	2	15	2	15
		2010-11	3	1.61	0	0	3	1.61
		2013-14	13	7.95	0	0	13	7.95
		2014-15	43	56.32	0	0	43	56.32
		2015-16	45	83.94	0	0	45	83.94
		<b>Total</b>	<b>122</b>	<b>196.60</b>	<b>4</b>	<b>15.30</b>	<b>118</b>	<b>181.30</b>
35	Printing Stationery &	2014-15	1	0.13	0	0	1	0.13
		<b>Total</b>	<b>1</b>	<b>0.13</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.13</b>
36	Political	2003-04	6	0.4	2	0.06	4	0.34
		2004-05	15	1.18	4	0.16	11	1.02
		2005-06	2	0.25	1	0.10	1	0.15
		2006-07	1	2.77	1	2.77	0	0
		2008-09	7	4.05	0	0	7	4.05
		2010-11	1	2	0	0	1	2
		2015-16	3	2.29	0	0	3	2.29
		<b>Total</b>	<b>35</b>	<b>12.94</b>	<b>8</b>	<b>3.09</b>	<b>27</b>	<b>9.85</b>
37	Public Health Engineering	2012-13	1	0.01	1	0.01	0	0
		<b>Total</b>	<b>1</b>	<b>0.01</b>	<b>1</b>	<b>0.01</b>	<b>0</b>	<b>0</b>
38	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
		<b>Total</b>	<b>10</b>	<b>8.69</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>8.69</b>
39	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	48	8.88	0	0	48	8.88
		<b>Total</b>	<b>205</b>	<b>34.19</b>	<b>0</b>	<b>0</b>	<b>205</b>	<b>34.19</b>
40	Revenue	2001-02	2	0.10	0	0	2	0.1
		2002-03	9	1.46	0	0	9	1.46
		2003-04	19	5.80	1	0.22	18	5.58
		2004-05	12	3.88	0	0	12	3.88
		2005-06	2	0.11	0	0	2	0.11
		2006-07	3	0.10	0	0	3	0.1
		2008-09	1	0.010	0	0	1	0.01
		2009-10	1	0.010	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
		2015-16	35	22.55	0	0	35	22.55
		<b>Total</b>	<b>103</b>	<b>49.81</b>	<b>1</b>	<b>0.22</b>	<b>102</b>	<b>49.59</b>
41	Rural Development	2011-12	23	217.23	18	147.58	5	69.65
		2012-13	8	104.89	0	0	8	104.89
		2013-14	11	82.81	7	41.30	4	41.51
		2014-15	11	346.20	3	1.1	8	345.10
		2015-16	8	608.25	0	0	8	608.25
		<b>Total</b>	<b>61</b>	<b>1359.38</b>	<b>28</b>	<b>189.98</b>	<b>33</b>	<b>1169.40</b>

## Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
42	Science, Technology, Environment	2001-02	4	0.32	1	0.06	3	0.26
		2002-03	2	0.14	1	0.03	1	0.11
		2003-04	6	0.38	4	0.21	2	0.17
		2004-05	8	0.43	7	0.42	1	0.01
		2005-06	1	0.01	0	0	1	0.01
		2007-08	5	2.11	3	2.08	2	0.03
		2008-09	6	3.67	4	3.56	2	0.11
		2009-10	15	9.96	6	2.19	9	7.77
		2010-11	3	2.10	2	2	1	0.10
		2012-13	16	5.42	12	5.08	4	0.34
		2013-14	14	24.61	11	23.19	3	1.42
		2014-15	6	1.87	1	0.35	5	1.52
		2015-16	8	0.89	0	0	8	0.89
		<b>Total</b>	<b>94</b>	<b>51.91</b>	<b>52</b>	<b>39.17</b>	<b>42</b>	<b>12.74</b>
43	Secretariat Administration	2003-04	11	11.54	2	10.07	9	1.47
		2004-05	14	55.62	5	7.18	9	48.44
		2005-06	12	92.22	2	20.07	10	72.15
		2006-07	18	54.10	2	41.91	16	12.19
		2007-08	4	0.02	0	0	4	0.02
		2008-09	56	118.13	2	0.31	54	117.82
		2009-10	7	0.76	1	0.36	6	0.4
		2010-11	5	9.33	1	0.24	4	9.09
		2011-12	36	29.62	0	0	36	29.62
		2012-13	3	2.97	0	0	3	2.97
		2013-14	15	132.19	1	1.39	14	130.80
		2014-15	13	18.86	1	0.06	12	18.80
		2015-16	7	132.17	3	125.60	4	6.57
		<b>Total</b>	<b>201</b>	<b>657.53</b>	<b>20</b>	<b>207.19</b>	<b>181</b>	<b>450.34</b>
44	Sericulture	2001-02	15	1.19	3	0	12	1.19
		2002-03	1	0.0005	0	0	1	0.0005
		2003-04	94	0.28	41	0.08	53	0.20
		2004-05	33	1.30	21	0.05	12	1.25
		2005-06	13	7.42	0	0	13	7.42
		2006-07	19	0.14	7	0.02	12	0.12
		2007-08	50	27.59	0	0	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	1	0.43	0	0
		2011-12	2	0.03	1	0.01	1	0.02
		2014-15	4	2.01	0	0	4	2.01
		2015-16	2	3.10	0	0	2	3.10
		<b>Total</b>	<b>266</b>	<b>89.68</b>	<b>74</b>	<b>0.59</b>	<b>192</b>	<b>89.09</b>
45	Social Welfare	2001-02	43	4.78	7	0.04	36	4.74
		2002-03	6	0.38	0	0	6	0.38
		2003-04	33	8.71	6	0.04	27	8.67
		2004-05	52	18.60	4	0.11	48	18.49
		2005-06	26	4.18	2	0.13	24	4.05
		2006-07	42	19.41	10	0.84	32	18.57
		2007-08	143	114.58	12	1.8	131	112.78
		2008-09	96	110.15	7	0.93	89	109.22
		2009-10	11	206.93	0	0	11	206.93
		2010-11	7	24.21	6	22.20	1	2.01
		2011-12	23	333.67	11	249.57	12	84.10
		2012-13	18	69.64	6	28.50	12	41.14
		2013-14	29	67.91	19	54.20	10	13.71
		2014-15	93	509.04	39	167.48	54	341.56
		2015-16	120	523.89	0	0	120	523.89
		<b>Total</b>	<b>742</b>	<b>2016.08</b>	<b>129</b>	<b>525.84</b>	<b>613</b>	<b>1490.24</b>

## Appendix (Contd.....)

1	2	3	4	5	6	7	8	9
46	Sports & Youth Welfare	2001-02	14	0.05	5	0.03	9	0.02
		2002-03	4	0.03	0	0	4	0.03
		2003-04	18	0.32	12	0.23	6	0.09
		2004-05	22	2.02	9	0.89	13	1.13
		2005-06	23	0.37	0	0	23	0.37
		2006-07	21	3.24	0	0	21	3.24
		2007-08	13	0.67	0	0	13	0.67
		2008-09	6	0.09	0	0	6	0.09
		2010-11	21	19.44	0	0	21	19.44
		2011-12	48	11.05	0	0	48	11.05
		2012-13	26	17.22	0	0	26	17.22
		2013-14	72	10.87	0	0	72	10.87
		2014-15	25	29.71	0	0	25	29.71
		2015-16	5	1.52	0	0	5	1.52
		<b>Total</b>	<b>318</b>	<b>96.6</b>	<b>26</b>	<b>1.15</b>	<b>292</b>	<b>95.45</b>
47	Stamp Registration &	2006-07	3	0.003	0	0	3	0.003
		<b>Total</b>	<b>3</b>	<b>0.003</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.003</b>
48	Tourism	2003-04	1	0.05	0	0	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	1	0.9	0	0
		2007-08	1	0.10	0	0	1	0.10
		2009-10	7	3	0	0	7	3
		2010-11	12	10.67	0	0	12	10.67
		2011-12	1	0.23	0	0	1	0.23
		2012-13	8	8.43	0	0	8	8.43
		2013-14	2	1.42	0	0	2	1.42
		2014-15	30	13.52	0	0	30	13.52
		2015-16	4	0.22	0	0	4	0.22
		<b>Total</b>	<b>72</b>	<b>39.74</b>	<b>1</b>	<b>0.9</b>	<b>71</b>	<b>38.84</b>
49	Town & Country Planning	2001-02	6	4.03	0	0	6	4.03
		2002-03	1	0.20	0	0	1	0.20
		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
		2015-16	1	1.17	0	0	1	1.17
		<b>Total</b>	<b>150</b>	<b>118.24</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>118.24</b>
50	Transport	2002-03	2	1.66	0	0	2	1.66
		2003-04	4	0.45	3	0	1	0.45
		2004-05	2	6.02	0	0	2	6.02
		2005-06	1	1.49	0	0	1	1.49
		2006-07	7	8.66	3	1.64	4	7.03
		2007-08	2	2.18	1	1.35	1	0.83
		2011-12	2	2.76	1	0.55	1	2.21
		2014-15	2	6.35	1	0.35	1	6.00
		2015-16	1	0.17	0	0	1	0.17
		<b>Total</b>	<b>23</b>	<b>29.74</b>	<b>9</b>	<b>3.88</b>	<b>14</b>	<b>25.86</b>

## Appendix (Concluded)

1	2	3	4	5	6	7	8	9
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	72.30	0	0	1	72.30
		Total	1	72.30	0	0	1	72.30
53	Welfare of Plain Tribes & Backward Classes	2001-02	108	21.56	63	15.20	45	6.36
		2002-03	23	12.90	8	5.32	15	7.58
		2003-04	32	23.92	14	19.76	18	4.16
		2004-05	55	46.23	27	39.39	28	6.84
		2005-06	17	74.90	4	54.26	13	20.64
		2006-07	34	104.36	5	54.63	29	49.73
		2007-08	68	177.30	26	81.44	42	95.86
		2008-09	60	251.50	18	135.11	42	116.39
		2009-10	49	169.77	12	27.81	37	141.96
		2010-11	42	125.20	15	51.3	27	73.90
		2011-12	97	242.37	28	87.45	69	154.92
		2012-13	97	283.54	1	12.00	96	271.54
		2013-14	668	322.69	0	0	668	322.69
		2014-15	112	333.26	7	68.07	105	265.19
		2015-16	119	186.95	0	0	119	186.95
		Total	1,581	2,376.45	228	651.74	1,353	1,724.71
Grand Total			20,543	18,701.43	7,697	3,928.56	12,846	14,772.87

## 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	--
						2015-16	Not yet received	--
2	Assam Agricultural University, Jorhat	2016-17	2012-13	2010-11	Not intimated	2012-13	July 2015	Two years one month
						2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	Not yet received	--
3	Assam Khadi and Village Industries Board, Guwahati	2016-17	2003-04	2010-11	Not intimated	2001-02	January 2015	12 years seven months
						2002-03	December 2015	11 years six months
						2003-04	December 2015	10 years six months
						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	--
						2015-16	Not yet received	--
4	Assam Rural and Infrastructure and Agricultural Service Society Programme, Guwahati	2016-17	2015-16	2010-11	Not intimated	2015-16	May 2016	11 Months
5	Assam Human Rights Commission, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2014-15	2012-13	2012-13	2013-14	May 2016	One year 11 months
						2014-15	May 2016	11 months
						2015-16	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	2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	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	--
						2015-16	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	2014-15	Not yet received	**
						2015-16	Not yet received	
10	Karbi Anglong Autonomous Council, Diphu		2010-11	2010-11	2004-05	2011-12	Not yet received	**
						2012-13	Not yet received	--
						2013-14	Not yet received	--
						2014-15	Not yet received	--
						2015-16	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	--
						2015-16	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 2015-16	6
2	Education (Elementary)	Mission Director, Axom Sarba Siksha Abhijan Mission, Kahilipara, Guwahati-19 (Including 26 District Mission Co-ordinators)	2015-16	1
3	Education (Higher)	Registrar, Dibrugarh University, Dibrugarh	2013-14 to 2015-16	3
		Registrar, Gauhati University, Guwahati-14	2014-15 to 2015-16	2
		Anundoram Barua Institute of Language Art and Culture	2014-15-2015-16	2
4	Education (Technical)	Assam Science & Technology University, Guwahati	2015-16	1
5	Health & Family Welfare	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2013-14 to 2015-16	3
		Mission Director, NRHM, Guwahati (Including 27 District Health Societies)	2015-16	1
		Mission Director, Assam Arogya Nidhi, Guwahati-781005	2014-15 to 2015-16	2
		Project Director, Assam State AIDS Control Society, Guwahati	2015-16	1
6	Labour & Employment	Project Co-ordinator, Employment Generation Mission, Guwahati	2012-13 to 2015-16	4
7	Minority Development	Assam Minority Development Board, Guwahati	2012-13 to 2015-16	4
8	Panchayat and Rural Development	Project Director (PD), DRDA, Barpeta	2015-16	1
		PD, DRDA, Silchar	2014-15 to 2015-16	2
		PD, DRDA, Dibrugarh	2014-15 to 2015-16	2
		PD, DRDA, Dhubri	2014-15 to 2015-16	2
		PD, DRDA, Dhemaji	2014-15 to 2015-16	2
		PD, DRDA, Goalpara	2014-15 to 2015-16	2
		PD, DRDA, Golaghat	2014-15 to 2015-16	2
		PD, DRDA, Bongaigaon	2014-15 to 2015-16	2
		PD, DRDA, Hailakandi	2013-14 to 2015-16	3
		PD, DRDA, NC Hills, Haflong	2012-13 to 2015-16	4
		PD, DRDA, Jorhat	2013-14 to 2015-16	3
		PD, DRDA, Kokrajhar	2015-16	1
		PD, DRDA, Karimganj	2010-11 to 2015-16	6
		PD, DRDA, Karbi Anglong, Diphu	2014-15 to 2015-16	2
		PD, DRDA, Darrang	2015-16	1
		PD, DRDA, Morigaon	2014-15 to 2015-16	2
		PD, DRDA, Nalbari	2015-16	1

## Appendix-3.3 (Concluded)

1	2	3	4	5
		PD, DRDA, Nagaon	2015-16	1
		PD, DRDA, North Lakhimpur	2011-12 to 2015-16	5
		PD, DRDA, Sivsagar	2013-14 to 2015-16	3
		PD, DRDA, Sonitpur	2014-15 to 2015-16	2
		PD, DRDA, Tinsukia	2014-15 to 2015-16	2
		PD, DRDA, Kamrup (Rural)	2014-15 to 2015-16	2
		PD, DRDA, Kamrup (Metro)	2015-16	1
		PD, DRDA, Baksa, Mushalpur	2013-14 to 2015-16	3
		PD, DRDA, Chirang, Kajolgaon	2013-14 to 2015-16	3
		PD, DRDA, Udalguri	2014-15 to 2015-16	2
9	Public Health Engineering	Director, National Rural Drinking Water Supply Programme	2014-15 to 2015-16	2
10	Rural Development	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati-22	2015-16	1
		State Mission Director, Assam State Rural Livelihood Mission Society, Guwahati	2013-14 to 2015-16	3
11	Rural development (under DoNER Ministry)	Project Director, North East Rural Livelihood Mission Society, Guwahati	2015-16	1
12	Social Welfare	Chairperson, Assam State Social Welfare Board, Guwahati	2014-15 to 2015-16	2
13	Urban Development	Assam State Housing Board	2010-11 to 2015-16	6
14	Welfare of Plain Tribes & Backward Classes	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2008-09 to 2015-16	8
<b>Total</b>				<b>115</b>

**Appendix 3.4**

(Reference: Paragraph 3.5)

**Summary of unspent balances kept in current account  
in respect of four test-checked DDOs between April 2015 and March 2016**

(₹ in lakh)

Sl No.	Name of DDOs	Current Bank Account Number	Status of funds kept in the Current Bank Account			
			Opening Balance as on 01-04-2015	Credit during 01-04-2015 to 31-03-2016	Total	Closing Balance as on 31-03-16
1	2	3	3	4	5	6
1.	Director of Social Welfare, Assam	30075704870	36.50	42.14	78.64	2.89
2.	Principal Secretary, Assam Legislative Assembly	10821407054	NA	--	--	60.58
3.	Secretary, Assam State Information Commission	30711469143	NA	--	--	11.81
4.	District Veterinary Officer, Karimganj	10916597944	NA	--	--	2.54
<b>Total</b>			<b>36.50</b>	<b>42.14</b>	<b>78.64</b>	<b>77.82</b>

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

**Summary of unspent balances kept in the form of different bank instruments  
as well as in Civil Deposit between April 2015 and March 2016 in respect of  
seven test-checked DDOs**

(₹ in lakh)

Sl No.	Name of Directorates	Money kept in different bank instruments including Civil Deposits			
		Opening Balance as on 1.4.2015	Addition during 2015-16	Total	Closing Balances as on 31.3.2016
1	2	3	4	5	6
1	Director of Secondary Education	14,458.97	20.08	14,479.05	42.23
2	Director of Higher Education	6,625.22	73.97	6,699.19	679.26
3	Director of Technical Education	3,672.08	42.00	3,714.08	884.45
4	Director of Cultural Affairs	489.92	105.07	594.99	122.57
5	Directorate of Archaeology	1,070.41	0	1070.41	9.50
6	Director of Welfare of Plain Tribes and Backward Classes	10,433.31	26.54	10459.85	801.36
7	Director of Social Welfare	0	93.36	93.36	74.08
<b>Grand Total</b>		<b>36,749.91</b>	<b>361.02</b>	<b>37,110.93</b>	<b>2,613.45</b>

**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 2016)

(₹ 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	87.36	1	11.95	0	0	0	0	0	0	0	0	6	99.31
2	Animal Husbandry & Veterinary	4	59.75	2	6.77	0	0	3	10.2	0	0	0	0	9	76.72
3	Border Areas	0	0	1	22.41	0	0	0	0	0	0	0	0	1	22.41
4	Co-operation	5	22.15	0	0	0	0	0	0	0	0	0	0	5	22.15
5	Cultural Affairs	1	118.3	0	0	0	0	0	0	0	0	0	0	1	118.3
6	Dairy Development	1	301	0	0	0	0	0	0	0	0	0	0	1	301
7	Education (Elementary)	20	497.42	3	59.35	0	0	0	0	0	0	0	0	23	556.77
8	Education (Secondary)	7	189.68	0	0	0	0	0	0	0	0	0	0	7	189.68
9	Education (Higher)	3	105.94	0	0	0	0	0	0	0	0	0	0	3	105.94
10	Education (SCERT)	1	0.14	0	0	0	0	0	0	0	0	0	0	1	0.14
11	Fisheries	1	0.65	2	1.55	0	0	0	0	0	0	0	0	3	2.2
12	Forest & Wildlife	1	150	0	0	0	0	0	0	0	0	0	0	1	150
13	General Administration	7	186.60	4	51.40	5	41.08	2	4.54	1	1.33	0	0	19	284.95
14	Guwahati Development	6	11908.74	0	0	0	0	0	0	0	0	0	0	6	11908.74
15	Handloom & Textile	3	20.92	2	9.01	0	0	0	0	0	0	0	0	5	29.93
16	Health & Family Welfare	46	2470.55	4	78.78	0	0	0	0	0	0	0	0	50	2549.33
17	Health & Family Welfare (Medical Education Group)	7	217.48	1	35.26	0	0	0	0	0	0	0	0	8	252.74
18	Health & Family Welfare (Family Welfare)	3	2.42	0	0	0	0	0	0	0	0	0	0	3	2.42
19	Hill Areas	5	139.3	0	0	0	0	0	0	0	0	0	0	5	139.3
20	Home	0	0	1	1.84	0	0	0	0	0	0	0	0	1	1.84
21	Industries & Commerce	2	65.33	0	0	1	505.19	0	0	0	0	0	0	3	570.52
22	Information & Public Relations	1	5.22	0	0	0	0	0	0	0	0	0	0	1	5.22
23	Inland Water Transport	4	22.04	0	0	0	0	0	0	0	0	0	0	4	22.04

Appendix-3.6 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
24	Irrigation	10	2769.29	3	77.1	1	2.8	0	0	0	0	0	0	14	2849.19
25	Labour and Employment	6	315.13	0	0	0	0	0	0	0	0	0	0	6	315.13
26	Local Fund	0	0	0	0	1	1.51	0	0	0	0	0	0	1	1.51
27	Panchayat & Rural Development	27	7179.22	5	187.13	0	0	0	0	0	0	0	0	32	7366.35
28	P.H.E.	5	175.1	0	0	0	0	0	0	0	0	0	0	5	175.1
29	P.W.D. (Building and National Highways)	3	171.91	0	0	0	0	0	0	0	0	0	0	3	171.91
30	P.W.D. (Roads)	11	2231.84	1	2.18	1	28.8	0	0	0	0	0	0	13	2262.82
31	Power	10	218.37	0	0	0	0	0	0	0	0	0	0	10	218.37
32	Sericulture	3	5.17	1	5.19	0	0	0	0	0	0	0	0	4	10.36
33	Social Welfare	8	100.7	0	0	0	0	0	0	0	0	0	0	8	100.7
34	Soil Conservation	1	41.64	0	0	0	0	0	0	0	0	0	0	1	41.64
35	Sports and Youth Welfare	5	161.27	0	0	0	0	0	0	0	0	0	0	5	161.27
36	Tourism	0	0	1	0.48	0	0	0	0	0	0	0	0	1	0.48
37	Transport	1	0.98	0	0	0	0	0	0	0	0	0	0	1	0.98
38	Technical Education	1	1.91	0	0	0	0	0	0	0	0	0	0	1	1.91
39	Urban Development	1	5.08	0	0	0	0	0	0	0	0	0	0	1	5.08
40	Urban Development (Town & Country Planning)	1	3.4	0	0	0	0	0	0	0	0	0	0	1	3.4
41	Water Resources	6	132.05	0	0	1	18.13	0	0	0	0	0	0	7	150.18
42	WPT&BC	4	85.47	0	0	0	0	0	0	0	0	0	0	4	85.47
<b>Total</b>		<b>236</b>	<b>30169.52</b>	<b>32</b>	<b>550.40</b>	<b>10</b>	<b>597.51</b>	<b>5</b>	<b>14.74</b>	<b>1</b>	<b>1.33</b>	<b>0</b>	<b>0</b>	<b>284</b>	<b>31333.50</b>

N: Number; A: Amount



## Appendix-3.7

(Reference: Paragraph 3.6)

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

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Theft Cases		Misappropriation/ Loss of Government material		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Agriculture	0	0	6	99.31	6	99.31
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	5	22.15	5	22.15
5	Cultural Affairs	0	0	1	118.3	1	118.3
6	Dairy Development Department	0	0	1	301	1	301
7	Education (Elementary)	0	0	23	556.77	23	556.77
8	Education (Secondary)	1	106.3	6	83.38	7	189.68
9	Education (Higher)	0	0	3	105.94	3	105.94
10	Education (SCERT)	1	0.14	0	0	1	0.14
11	Fisheries	1	0.75	2	1.45	3	2.2
12	Forest & Wildlife	0	0	1	150	1	150
13	General Administration Department	0	0	19	284.95	19	284.95
14	Guwahati Development Department	0	0	6	11908.74	6	11908.74
15	Handloom & Textile	2	9.01	3	20.92	5	29.93
16	Health & Family Welfare	0	0	50	2549.33	50	2549.33
17	Health & Family Welfare (Medical Education Group)	0	0	8	252.74	8	252.74
18	Health & Family Welfare (Family Welfare)	0	0	3	2.42	3	2.42
19	Hill Areas	0	0	5	139.3	5	139.3
20	Home Department (Forensic Science)	0	0	1	1.84	1	1.84
21	Industries & Commerce	0	0	3	570.52	3	570.52
22	Information & Public Relations	0	0	1	5.22	1	5.22
23	Inland Water Transport	0	0	4	22.04	4	22.04
24	Irrigation	5	12.13	9	2837.06	14	2849.19
25	Labour and Employment	0	0	6	315.13	6	315.13
26	Local Fund	0	0	1	1.51	1	1.51
27	Panchayat & Rural Development	0	0	32	7366.35	32	7366.35
28	Power	10	218.37	0	0	10	218.37
29	P.H.E.	0	0	5	175.1	5	175.1
30	P.W.D. (Building and National Highways)	0	0	3	171.91	3	171.91

**Appendix-3.7 (Concluded)**

<b>31</b>	P.W.D. (Roads)	0	0	13	2262.82	13	2262.82
<b>32</b>	Sericulture	1	5.19	3	5.17	4	10.36
<b>33</b>	Social Welfare	0	0	8	100.7	8	100.7
<b>34</b>	Soil Conservation	0	0	1	41.64	1	41.64
<b>35</b>	Sports & Youth Welfare	0	0	5	161.27	5	161.27
<b>36</b>	Technical Education	0	0	1	1.91	1	1.91
<b>37</b>	Tourism	0	0	1	0.48	1	0.48
<b>38</b>	Transport	0	0	1	0.98	1	0.98
<b>39</b>	Urban Development Department	0	0	1	5.08	1	5.08
<b>40</b>	Urban Development Department (Town & Country Planning)	0	0	1	3.4	1	3.4
<b>41</b>	Water Resources	3	43.46	4	106.72	7	150.18
<b>42</b>	WPT&BC	0	0	4	85.47	4	85.47
<b>Total</b>		<b>27</b>	<b>410.42</b>	<b>257</b>	<b>30923.08</b>	<b>284</b>	<b>31333.50</b>