



**Report of the
Comptroller and Auditor General of India
on State Finances
for the year ended 31 March 2012**



Government of Assam

TABLE OF CONTENTS		
	Paragraph	Page(s)
Preface	-	v
Executive Summary	-	vii-xii
CHAPTER-I		
STATE FINANCES		
Profile of Assam		1
Introduction	1.1	1-4
Assam Fiscal Responsibility and Budget Management Act, 2005	1.2	4-8
Resources of the State	1.3	8-13
Revenue Receipts	1.4	14-18
Application of Resources	1.5	18-31
Quality of Expenditure	1.6	31-35
Financial Analysis of Government Expenditure and Investments	1.7	36-39
Assets and Liabilities	1.8	40-42
Debt Sustainability	1.9	42-44
Fiscal Imbalances	1.10	44-48
Institutional measures	1.11	48-49
Conclusion and Recommendations	1.12	49-51
CHAPTER-II		
BUDGETARY CONTROL AND FINANCIAL MANAGEMENT		
Introduction	2.1	53
Examination and evaluation of the budgeting system of Government of Assam	2.2	53-69
Audit of Appropriation Accounts for the current year	2.3	69-78
Outcome of review of selected Grant	2.4	78-83
CHAPTER-III		
FINANCIAL REPORTING		
Delay in furnishing Utilization Certificates	3.1	85-86
Submission of Accounts	3.2	86-87
Submission of Accounts/Audit Reports of Autonomous Bodies	3.3	87
Misappropriations, losses, defalcations etc.	3.4	88
Conclusion and Recommendations	3.5	89

APPENDICES			
Appendix Number	Title	Paragraph	Page(s)
Appendix-1.1 (Part A)	Structure and Form of Government Accounts		91
Appendix-1.1 (Part B)	Layout of Finance Accounts		92
Appendix-1.1 (Part C)	Methodology adopted for the Assessment of Fiscal Position		93
Appendix-1.1 (Part D)	State Profile		94
Appendix-1.2	Abstract of Receipts and Disbursements for the year 2011-12	1.1.1	95-97
Appendix-1.3	Funds Transferred directly to State Implementing Agencies	1.3.2	98-100
Appendix-1.4	Time Series Data on State Government Finances	1.4, 1.4.2, 1.5.2 & 1.8.2	101-103
Appendix-1.5	(A) Tax Revenue for the year 2007-12 (B) Non- Tax Revenue for the year 2007-12	1.4.2	104
Appendix-1.6	Statement showing impact of Government Policies in the State	1.6.2 (B)	105-106
Appendix-1.7	Summarised Financial Position of the Government of Assam as on 31 March 2012	1.8.1	107
Appendix-2.1	Summary of Appropriation Accounts in respect of Grants in which savings occurred under Revenue Account beyond 30 <i>per cent</i> of the budgeted provisions	2.2.14	108-110
Appendix-2.2	Summary of Appropriation Accounts in respect of Grants in which savings occurred under Capital Account beyond 30 <i>per cent</i> of the budgeted provisions	2.2.14	111-112
Appendix-2.3	Statement of Savings of Surrender for 2011-12 submitted to the Finance Department by different Controlling Officers beyond the closure of the Financial Year 2011-12	2.2.15	113
Appendix-2.4	Non-utilization of budget provisions	2.2.16	114-115

Appendix Number	Title	Paragraph	Page(s)
Appendix-2.5	Excess of expenditure over budget provisions under Revenue Account	2.2.17	116
Appendix-2.6	Excess expenditure over budget provisions under Capital Account	2.2.17	117
Appendix-2.7	Statement showing persistent savings exceeding 30 <i>per cent</i> in respect of Grant/Appropriations under Revenue and Capital account	2.2.19	118-119
Appendix-2.8	Statement of various grants/ appropriations where savings was more than ₹10 crore each and more than 20 <i>per cent</i> of the total provision	2.3.2	120-121
Appendix-2.9	Statement showing list of grants with savings of ₹50 crore and above	2.3.2	122-123
Appendix-2.10	Statement of various grants/ appropriations where expenditure was more than Rupee one crore each and also more than 20 <i>per cent</i> of the total provision	2.3.3	124
Appendix-2.11	Statement showing expenditure without provision	2.3.4	125-126
Appendix-2.12	Statement showing the amount debited head-wise and credited to '8443'	2.3.5	127
Appendix-2.13	Excess over provision of previous years requiring regularization	2.3.6	128
Appendix-2.14	Cases where supplementary provision (₹10 lakh or more in each case) proved unnecessary	2.3.8	129-130
Appendix-2.15 (A)	Excess re-appropriation of funds	2.3.9	131
Appendix-2.15 (B)	Unnecessary re-appropriation of funds	2.3.9	132
Appendix-2.16	Cases of substantial surrenders (amount exceeding ₹25 lakh) made during the year	2.3.10	133-134
Appendix-2.17	Surrenders in excess of actual savings (₹50 lakh or more)	2.3.11	135
Appendix-2.18	Statement of various grants/ appropriations in which savings occurred but no part of which had been surrendered	2.3.12	136-137
Appendix-2.19	Details of saving of Rupee one crore and above not surrendered	2.3.12	138

Appendix Number	Title	Paragraph	Page(s)
Appendix-2.20	Rush of Expenditure	2.3.13	139
Appendix-2.21	Pending DCC bills for the years up to 2011-12	2.3.14	140
Appendix-2.22	Statement showing the position of savings/excess against different major head of account under Grant No. 43	2.4.4	141-142
Appendix-2.23	Non-utilization of budget provisions under Grant No. 43	2.4.7	143
Appendix-2.24	Statement showing the position of surrender of savings against different major head of account under Grant No. 43	2.4.10	144-145
Appendix-3.1	Utilization certificates outstanding as on 31 March 2012	3.1	146-152
Appendix-3.2	Statement showing names of bodies and authorities, the accounts of which had not been received	3.2	153
Appendix-3.3	Statement showing performance of the autonomous bodies	3.3	154-155
Appendix-3.4	Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.	3.4	156
Appendix-3.5	Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	3.4	157