



**State Finances Audit Report of the
Comptroller and Auditor General of India
for the year ended 31 March 2018**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Assam
(Report No. 1 of 2019)

**STATE FINANCES AUDIT REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

FOR THE YEAR ENDED 31 MARCH 2018

GOVERNMENT OF ASSAM
(Report No. 1 of 2019)

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Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2018 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India for being laid before the Legislature of the State.

Chapters I and II of the Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2018. Information has been obtained from the Government of Assam wherever necessary.

Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.

The Report containing the findings of Performance audit and Compliance audit in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

Executive Summary

Executive Summary

1. The Report

Based on the audited accounts of the Government of Assam for the year ending March 2018, this report provides an analytical review of the Annual Accounts of the State Government. The report has three Chapters.

Chapter I is based on the Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2018. It broadly presents and analyses the State Government's resources and their applications.

Chapter II is based on audit of Appropriation Accounts and reviews the allocative priorities of the State Government and the manner in which the allocated resources were managed by various Departments.

Chapter III gives an overview and status of the State Government's compliance with various financial rules, procedures and directives during 2017-18.

The Report has 26 appendices containing additional data collated from several sources in support of the audit observations.

Exit Conference was conducted on 25 January 2019 to discuss the audit observations contained in this Report. The replies/views expressed by the representatives of the Government of Assam in the Conference have been incorporated in the Report.

2. Audit Findings

2.1 Finances of the State Government

During 2017-18, the State had achieved only one out of three fiscal targets prescribed under Assam Fiscal Responsibility and Budget Management Act, 2011.

As prescribed under the Act, the State could not attain Revenue Surplus and had a Revenue Deficit of ₹ 1,350 crore. Fiscal Deficit of the State as a percentage of GSDP stood at 3.29 per cent, which exceeded by 0.29 per cent from the target fixed under the Act (3 per cent). The outstanding liabilities of the State stood at 18.85 per cent at the end of 2017-18 which was well within the norms (28.50 per cent), prescribed under the Act.

During the current year, the State's Revenue Receipts recorded the growth of 9.98 per cent, which was less than that of GSDP (11.59 per cent).

Executive Summary

About 32 per cent of the Revenue Receipts during 2017-18 came from State's own resources while Central Tax Transfers and Grants-in-Aid together contributed 68 per cent. This was indicative of the fact that the Government of Assam's fiscal position has largely been influenced by the Tax Transfers and Grants-in-Aid from GOI.

Revenue Receipts of the State increased by ₹ 4,911 crore (10 per cent) from ₹ 49,220 crore in 2016-17 to 54,131 crore in 2017-18. The Revenue Receipts at ₹ 54,131 crore was, however, lower by ₹ 16,589 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 70,720 crore). Revenue Expenditure increased by ₹ 6,118 crore (12 per cent) from ₹ 49,363 crore in 2016-17 to ₹ 55,481 crore in 2017-18.

Capital Expenditure of the State increased significantly by 40 per cent (₹ 2,191 crore) from ₹ 5,502 crore in 2016-17 to ₹ 7,693 crore in 2017-18. However, during the current year its ratio to total expenditure stood at 12.13 per cent which was lower than combined average (15.50 per cent) of Special Category States.

The increase in receipts of Public Debt by ₹ 4,545 crore (116 per cent) and decrease in repayment of Public Debt by ₹ 84 crore (four per cent) over the previous year indicated the State's poor debt management.

The maturity profile of outstanding stock of public debt as on 31 March 2018 indicates that out of the outstanding public debt of ₹ 34,654.91 crore, 44.68 per cent (₹ 15,482.22 crore) is payable within the next seven years.

As on 31 March 2018, 166 projects were due to be completed which remained incomplete. An amount of ₹ 360.70 crore was blocked in these projects.

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 8.93 per cent in the last five years whereas the State Government's average interest outgo was in the range of 6.33 to 6.57 per cent during the corresponding period.

Cash Balances of the State Government at the end of the current year decreased by ₹ 3,387 crore from ₹ 8,752 crore in 2016-17 to ₹ 5,365 crore in 2017-18. The State Government had earned an interest of ₹ 287 crore during 2017-18 from the investments made in GOI Securities and Treasury Bills.

(Chapter I)

¹ MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

2.2 Financial Management and Budgetary Control

Sound financial management requires advance planning and accurate estimation of revenue and expenditure. There were instances of excess expenditure or substantial savings with reference to provision made during the year, exhibiting weakness in expenditure monitoring and control.

During the year 2017-18, Government of Assam (GOA) incurred expenditure of ₹ 68,586.99 crore against the total grants and appropriations of ₹ 99,453.08 crore resulting in overall savings of ₹ 30,866.09 crore. The overall savings stood at 31 per cent of total grants and appropriations. This shows poor financial management by the State.

The overall savings of ₹ 30,866.09 crore was the net result of total saving of ₹ 31,130.69 crore in 84 grants and three appropriations under Revenue Section and 58 grants and one appropriation under Capital Section offset by excess of ₹ 264.60 crore in two grants under Revenue Section and one grant under Capital Section.

Against the overall savings of ₹ 30,866.09 crore, only an amount of ₹ 3,900.00 crore (12.64 per cent) was surrendered during 2017-18, of which ₹ 3,894.00 crore (99.85 per cent) was surrendered on the last day of the year i.e., 31 March 2018.

Excess expenditure over allocation amounting to ₹ 9,323.63 crore pertaining to years from 2005-06 to 2016-17 was yet to be regularized as of November 2018. The cases of excess expenditure over grants are serious matters and are in violation of the will of the Legislature. It is imperative that responsibility for such serious violations is fixed to discourage this practice.

Supplementary provision aggregating ₹ 6,029.67 crore obtained in 75 cases (₹ 10 lakh or more in each case) proved unnecessary as the expenditure under the respective heads was even less than the original budget provision.

At the close of the year 2017-18, there were 60 grants/appropriations in which substantial savings of ₹ five crore and above occurred. But the departments concerned did not surrender the amount. The amount involved in those cases was ₹ 22,514.82 crore (72 per cent of the total savings).

The total amount of Detailed Countersigned Contingent (DCC) bills received was only ₹ 837.52 crore against the amount of Abstract Contingent (AC) bills of ₹ 1,516.37 crore. This led to the outstanding balance on account of non-submission of DCC bills of ₹ 678.85 crore as on 31 March 2018.

Executive Summary

Out of 54 Controlling Officers (Cos), only four carried out full reconciliation of departmental receipts figures and 14 carried out full reconciliation of departmental expenditure figures with those reflected in the books of Office of the Accountant General (Accounts & Entitlement), Assam.

The Accountant General (A&E), Assam called for reasons for savings/excesses in respect of 2,310 sub-heads/sub sub-heads. Government of Assam did not furnish any explanation for variation in respect of 1,962 sub-heads/sub sub-heads, while for 86 sub-heads/sub sub-heads partial explanation was received. Complete explanation furnished in respect of 262 sub-heads/sub sub-heads have been incorporated in the Appropriation Accounts of 2017-18.

Excessive/unnecessary re-appropriation of funds was also observed. Unrealistic budgetary allocations resulting in substantial savings, unnecessary supplementary grants and expenditure without provisions were indicative of poor budget management.

(Chapter II)

2.3 Financial Reporting

State Government's compliance with various rules, procedures and directives was unsatisfactory as 9,370 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 17,935.10 crore paid to 53 departments of the State Government during the period from 2001-02 to 2016-17 were in arrears. Non-submission of Utilization certificates is fraught with the risk of misappropriation.

Delays figured in submission of annual accounts by some of the Autonomous Bodies/Councils as 51 accounts were in arrears for periods ranging from five to 137 months.

Out of 583 annual accounts due up to 2017-18, 472 accounts (81 per cent) of 79 PSUs, Government Bodies and Authorities were also in arrears.

Delay in finalization of accounts carries the risk of financial irregularities going undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted.

(Chapter III)

Chapter - I

Finances of the State Government

Chapter I Finances of the State Government

Profile of Assam

Assam is a Special Category State and is situated in the North-East region of India bordering seven States *viz.*, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya and West Bengal and two countries *viz.*, Bangladesh and Bhutan. With a geographical area of 78,438 sq. kms *i.e.*, about 2.4 *per cent* of country's total geographical area, Assam is home to 2.58 *per cent* population of the Country.

As indicated in **Appendix 1.1 (Part-D)**, the State's population increased from 2,66,55,528 in 2001 to 3,11,69,272 in 2011 recording a decadal growth of 16.93 *per cent*. The percentage of population below the poverty line at 31.9 *per cent* was higher than the all India average of 21.9 *per cent*.

State's Gross Domestic Product (GSDP) at current prices increased from ₹ 2,54,341 crore in 2016-17 to ₹ 2,83,821 crore in 2017-18 (Base year – 2011-12) recording a growth of 11.59 *per cent*. The State's literacy rate increased from 63 *per cent* (as per 2001 census) to 72.2 *per cent* (as per 2011 census) which was marginally lower than all India Average of 73 *per cent*. State's per capita income at current prices also increased from ₹ 65,698 in 2016-17 to ₹ 70,658 in 2017-18. Still, it was lower than all India average of ₹ 1,29,800. General and financial data relating to the State are given in **Appendix 1.1 (Part-D)**, **Appendix 1.3** and **Appendix 1.5**.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population.

The trends in the annual growth of India's Gross Domestic Product (GDP) and Assam's GSDP at current prices are indicated in **Table 1.1**.

Table 1.1: Trends in growth of GDP and GSDP

(₹ in crore)					
Year	2013-14	2014-15	2015-16	2016-17	2017-18
India's GDP Base Year (2011-12)	1,12,33,522	1,24,67,959	1,37,64,037	1,52,53,714	1,67,73,145
Growth rate of GDP over previous year (In <i>per cent</i>)	12.97	10.99	10.40	10.82	9.96
State's GSDP Base Year (2011-12)	1,77,745	1,95,723	2,27,959	2,54,341 (P.E.)	2,83,821 (Q.E.)
Growth rate of GSDP over previous year (In <i>per cent</i>)	13.31	10.11	16.47	11.57	11.59

Source of data: Central Statistics Office (CSO) and Department of Economics and Statistics, Assam
P.E. - Provisional Estimates; Q.E. - Quick Estimates

During 2017-18, the State achieved higher growth rate of GSDP (11.59 per cent) than the projection of Fourteenth Finance Commission (14th FC) (10.88 per cent) and also higher than all India average (9.96 per cent).

1.1 Introduction

This chapter is based on the audit of Finance Accounts and makes an assessment of the fiscal position of the Government of Assam as on 31 March 2018.

It provides a broad perspective of the finances of the Government of Assam for the year 2017-18 and analyses critical changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years.

The structure and form of Government accounts have been explained in *Appendix 1.1 (Part-A)* and the layout of the Finance Accounts is depicted in *Appendix 1.1 (Part-B)*. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are also shown in *Appendix 1.1 (Part-C)*.

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2017-18) *vis-à-vis* the previous year. *Appendix 1.2* provides details of receipts and disbursements as well as overall fiscal position during the current year *vis-à-vis* the previous year.

Table 1.2: Summary of Current Year's Fiscal Operations

(₹ in crore)

Receipts			Disbursements		
2016-17	--	2017-18	2016-17	--	2017-18
1	2	3	4	5	6
Section-A: Revenue					
49,219.81	Revenue Receipts	54,130.94	49,362.72	Revenue Expenditure	55,480.94
12,079.56	Tax Revenue	13,215.52	17,123.19	General Services	22,057.80
4,353.13	Non-Tax Revenue	4,071.97	22,673.14	Social Services	21,373.17
20,188.64	Share of Union Taxes/Duties	22,301.54	8,914.03	Economic Services	11,924.92
12,598.48	Grants from Government of India	14,541.91	652.36	Grants-in-Aid/Contributions	125.05
Section-B: Capital					
Nil	Miscellaneous Capital Receipts	Nil	5,502.08	Capital Outlay	7,692.84
18.60	Recoveries of Loans and Advances	4.71	499.38	Loans and Advances disbursed	254.07
3,901.71	Public Debt Receipts	8,447.08	2,042.63	Repayment of Public Debt	1,958.60
Nil	Contingency Fund	50.00	Nil	Contingency Fund	50.00
19,977.59	Public Account Receipts	20,337.78	17,015.81	Public Account disbursement	20,920.63

Nil	Closing overdraft from Reserve Bank of India	Nil	Nil	Opening overdraft from Reserve Bank of India	Nil
10,056.46	Opening Balance	8,751.55	8,751.55	Closing Balance	5,364.98
83,174.17	Total	91,722.06	83,174.17	Total	91,722.06

Following were the significant changes during 2017-18 over the previous year:

- Revenue Receipts grew nearly by ₹ 4,911 crore (10 per cent) over the previous year. The increase was contributed by Tax Revenue by ₹ 1,136 crore (23 per cent), State's share Union Taxes and Duties by ₹ 2,112 crore (43 per cent) and Grants-in-Aid from Government of India (GOI) by ₹ 1,944 crore (40 per cent). The increase was, however, marginally offset by decrease in Non-Tax Revenue by ₹ 281 crore (six per cent). The Revenue Receipts at ₹ 54,131 crore was, however, lower by ₹ 16,589 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 70,720 crore).
- The increase of ₹ 1,136 crore (nine per cent) in Tax Revenue in 2017-18 as compared to previous year was mainly on account of contribution of State Goods and Services Tax (SGST) by ₹ 4,078 crore and increase in State Excise by ₹ 131 crore, which was, however, offset by decrease in Tax on Sales, Trades etc., by ₹ 2,379 crore and Taxes on Goods and Passengers by ₹ 807 crore. The Tax Revenue as a percentage of GSDP (4.66 per cent) was significantly lower than the assessment of 14th FC (7.93 per cent). It was also lower than the projections made by the State Government in its MTFP (6.36 per cent).
- The decrease in Non-Tax Revenue in 2017-18 by ₹ 281 crore (six per cent) over the previous year was mainly on account of decrease in receipt of royalties on crude oil from GOI by ₹ 569 crore and Interest Receipts by ₹ 170 crore, which was, however offset by increases under Food Storage & Warehousing and Dividends and Profits by ₹ 406 crore and ₹ 102 crore respectively. Actual Non-Tax Revenue at ₹ 4,072 crore during 2017-18 was lower by ₹ 627 crore than the assessment of 14th FC (₹ 4,699 crore).
- The increase in receipt of State's share in Union Taxes and Duties by ₹ 2,112 crore (10 per cent) was mainly due to new assignment of net proceeds under Central Goods and Services Tax (CGST) (₹ 316 crore), Integrated Goods and Services Tax (IGST) (₹ 2,251 crore) and increase in Taxes on Income other than Corporation Tax (₹ 1,270 crore). The increase in the State's share of net proceeds of Taxes was, however, offset by decrease in Customs (₹ 533 crore), Union Excise Duties (₹ 826 crore) and Service Tax (₹ 620 crore) during the year.
- Grants-in-Aid from GOI increased significantly by ₹ 1,944 crore (15 per cent) during the year. The increase was mainly due to new allocation of funds for

¹ MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

Centrally Sponsored Schemes (₹ 11,600 crore), Finance Commission Grants (₹ 1,283 crore) and Other Grants to the State with Legislature (₹ 1,659 crore).

- Revenue Expenditure increased significantly by ₹ 6,118 crore (12 per cent) over the previous year. The increase in expenditure was mainly contributed by General Services by ₹ 4,935 (81 per cent) and Economic Services by ₹ 3,011 crore (49 per cent). This increase was, however, offset by decrease in contribution by Social Services by ₹ 1,300 crore (21 per cent) and Grants-in-aid and contribution by ₹ 528 crore (nine per cent).
- The major functions of Revenue Expenditure that registered significant increases include Pension and other Retirement Benefits (₹ 1,823 crore) under General Services, General Education (₹ 1,467 crore) and Medical and Public Health (₹ 1,005 crore) under Social Services, and Power (₹ 1,144 crore) under Economic Services.
- During the year, both Recoveries and disbursement of Loans and Advances decreased by ₹ 14 crore (75 per cent) and ₹ 245 crore (49 per cent) respectively.
- The increase in receipts of Public Debt by ₹ 4,545 crore (116 per cent) and decrease in repayment of Public Debt by ₹ 84 crore (four per cent) over the previous year indicated the State's poor debt management.
- During 2017-18, both Public Account Receipts and Disbursement increased by ₹ 360 crore (two per cent) and ₹ 3,905 crore (23 per cent), respectively over the previous year.
- Total inflow during 2017-18 was ₹ 82,921 crore against ₹ 73,119 crore in 2016-17 while total outflow during 2017-18 was ₹ 86,358 crore as against ₹ 74,423 crore in 2016-17 registering an increase of 13 per cent and 16 per cent respectively (*Appendix 1.3*).

1.1.2 Review of the fiscal situation

To support the State Government towards urgent fiscal correction, Thirteenth Finance Commission (13th FC) had worked out a fiscal consolidation roadmap for Assam requiring the State to eliminate Revenue Deficit and achieve Fiscal Deficit of three per cent of GSDP in each year of the award period (2011-15).

For achieving fiscal consolidation, the State enacted Assam Fiscal Responsibility and Budget Management (AFRBM) Act in 2005 which was amended subsequently in 2011. As per the amended Act 2011, the State Government was to eliminate Revenue Deficit by 2011-12 and maintain revenue balance or attain surplus thereafter and reduce Fiscal Deficit to three per cent of the estimated GSDP by 2010-11 and maintain the same level thereafter. Further, the Act also envisaged that the State Government would attain the total outstanding debt to GSDP ratio at 28.40 per cent in 2012-13 and maintain the same level in 2013-14. Further, the level of 28.50 per cent had to be maintained in 2014-15 and thereafter.

Further, 14th FC also kept the target for the Fiscal Deficit-GSDP ratio as three *per cent* of GSDP only. Moreover, it stated that (i) the State will be eligible for flexibility of 0.25 *per cent* over three *per cent* for any given year for which borrowing limits are to be fixed if their debt-GSDP ratio is less than or equal to 25 *per cent* in the preceding year (ii) the State will be further eligible for an additional borrowing limit of 0.25 *per cent* of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 *per cent* of the Revenue Receipts in the preceding year (iii) the flexibility in availing the additional limit under either of the two options or both will be available to a State only if there is no Revenue Deficit in the year in which borrowing limits are to be fixed and the immediately preceding year.

The performance of the State during 2017-18 in terms of key fiscal targets of the 14th FC fixed for selected variables as laid down in AFRBM (Amendment) Act, 2011 *vis-à-vis* achievements are given in **Table 1.3**.

**Table 1.3: Trends in major fiscal parameters/variables
vis-à-vis projections for 2017-18**

Fiscal variables	2017-18			
	Targets as prescribed in AFRBM Act, 2011	Assumptions made in Budget	Projections made in MTFP	Actual
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Eliminate Revenue Deficit by 2011-12 and attain Surplus thereafter.	(+) 2,401	(+) 2,400	(-) 1,350
Fiscal Deficit (-) / Surplus (+) (In <i>per cent</i> of GSDP)	Three <i>per cent</i> of GSDP by 2010-11 and to maintain the same level thereafter.	2.98	2.98	3.29
Ratio of total outstanding debt of the Government to GSDP (In <i>per cent</i>)	28.50 <i>per cent</i> (In 2017-18)	19.31	19.31	18.85

The above table indicated that during 2017-18, the State had achieved only one out of three AFRBM targets prescribed in the Act. As prescribed under the Act, the State could not attain Revenue Surplus and had a Revenue Deficit of ₹ 1,350 crore. Fiscal Deficit of the State as a percentage of GSDP stood at 3.29 *per cent*, which exceeded by 0.29 *per cent*² from the target fixed under the Act (3 *per cent*). The outstanding liabilities of the State stood at 18.85 *per cent* at the end of 2017-18 which was well within the norms (28.50 *per cent*), prescribed under the Act.

Thus, the State should adopt measures to augment the revenue receipts and also to curtail the revenue expenditure to achieve surplus on revenue account.

² The flexibility of 0.5 *per cent* (0.25+0.25) allowed by the 14th FC could not be extended to the State as it had a Revenue Deficit of ₹ 143 crore in 2016-17 and ₹ 1350 crore in 2017-18.

1.1.3 Budget Estimates and Actual

The budget papers presented by State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of the non-attainment and non-optimization of the desired fiscal objectives due to a variety of reasons, some within the control of the Government and some beyond the control of the Government.

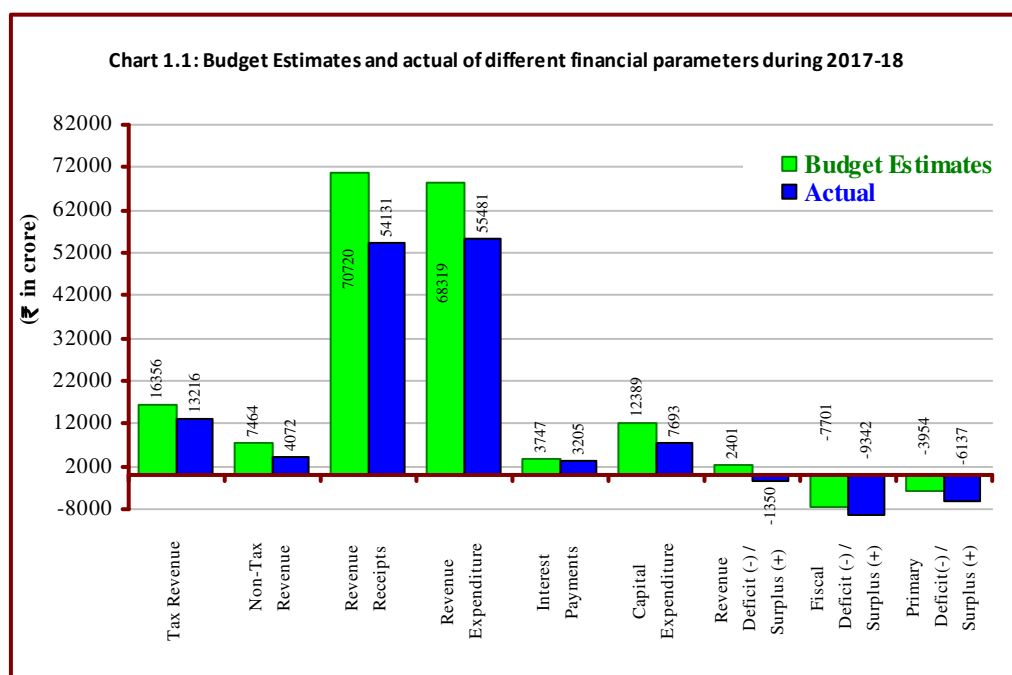
Table 1.4 presents the consolidated picture of State Finances during 2016-17 (Actuals) and 2017-18 (Budget Estimates, Revised Estimates and Actual) whereas **Chart 1.1** shows the picture of Budget Estimates and Actual of different financial parameters for the year 2017-18.

Table 1.4: Variation in Major items –2017-18 (Actual) over Budget Estimates, Revised Estimates (2017-18) and Actual (2016-17)

(₹ in crore)

Sl. No.	Parameters	2016-17 Actual	2017-18			Variation (In per cent) in Actual of 2017-18 with reference to		
			Budget Estimates (BE)	Revised Estimates (RE)	Actual	Actual (2016-17)	BE	RE
1	Tax Revenue	12,080	16,356	15,010	13,216	(+) 9.40	(-) 19.20	(-) 11.95
2	Non-Tax Revenue	4,353	7,464	6,409	4,072	(-) 6.46	(-) 45.44	(-) 36.46
3	Revenue Receipts	49,220	70,720	55,905	54,131	(+) 9.98	(-) 23.46	(-) 3.17
4	Non-Debt Capital Receipts	19	2,747	2,142	5	(-) 73.68	(-) 99.82	(-) 99.77
5	Revenue Expenditure	49,363	68,319	79,257	55,481	(+) 12.39	(-) 18.79	(-) 30.00
6	Interest Payments	2,964	3,747	3,747	3,205	(+) 8.13	(-) 14.46	(-) 14.46
7	Capital Expenditure	5,502	12,389	14,860	7,693	(+) 39.82	(-) 37.90	(-) 48.23
8	Disbursement of Loans & Advances	499	460	533	254	(-) 49.10	(-) 44.78	(-) 52.35
9	Revenue Deficit (-) /Surplus (+)	(-) 143	(+) 2,401	(-) 23,352	(-) 1,350	(+)844.06	(-) 156.23	(-) 94.22
10	Fiscal Deficit (-) /Surplus (+)	(-) 6,125	(-) 7,701	(-) 36,603	(-) 9,342*	(+) 52.52	(+) 21.32	(-) 74.48
11	Primary Deficit (-) /Surplus (+)	(-) 3,161	(-) 3,954	(-) 32,856	(-) 6,137	(+) 94.15	(+) 55.21	(-) 81.32

Source: Annual Financial Statement and Finance Accounts *Inclusive of ₹50 crore transferred to Contingency Fund



- During 2017-18, both actual Revenue Receipts and actual Revenue Expenditure fell short of Budget Estimates by 23 per cent and 19 per cent respectively.
- Drastic fall in Revenue Receipts was due to overestimation of Revenue Receipts by the Government. During the year, the Government estimated 43.7 per cent growth in Revenue Receipt over and above the actuals of 2016-17 in spite of the fact that the average growth rate of actual Revenue Receipts during 2013-18 was 12.48 per cent only. Actual Revenue Receipts grew by only 9.98 per cent during the year.
- During the current year, the Tax Revenue of the State increased by ₹ 1,136 crore (nine per cent) over the previous year. However, the actual collection of Tax Revenue during the year decreased significantly by ₹ 3,140 crore (19 per cent) over the Budget Estimates which indicated that the projection for the Budget Estimates for Tax Revenue was unrealistic.
- Actual collection of Non-Tax Revenue decreased by ₹ 281 crore (six per cent) over the previous year. It also fell short of Budget Estimates by ₹ 3,392 crore (45 per cent).
- Actual Revenue Expenditure increased significantly by ₹ 6,118 crore (12 per cent) during the current year over the previous year. However, it was lower by ₹ 12,838 crore (19 per cent) over the Budget Estimates.
- Actual Capital Expenditure of the State showed significant improvement during the year as it increased by 40 per cent (₹ 2,191 crore) over the previous year. However, it fell short of Budget Estimates by ₹ 4,696 crore (38 per cent).

- Against the estimated Revenue Surplus of ₹ 2,401 crore, the State ended up with the Revenue Deficit of ₹ 1,350 crore during the current year.
- Actual Fiscal Deficit increased with reference to the assessment made in the Budget during the year as against the estimated Fiscal Deficit of ₹ 7,701 crore, the state had the Fiscal Deficit of ₹ 9,342 crore.

Table 1.4 however, indicates that the State showed improvement on all three key fiscal parameters i.e., Revenue Deficit, Fiscal Deficit and Primary Deficit during 2017-18 with respect to Revised Estimates.

During Exit Conference, Audit pointed (January 2019) out that in spite of increase in Grants-in-Aid (GIA) from Government of India during the year, the State had revenue deficit of ₹ 1,350 crore.

The Principal Secretary agreed with the audit observations and stated that the trend on Revenue Account was not healthy in spite of increase in GIA during the year. Further, it was stated that budget should be more realistic and the Government was focusing on small size of budget.

1.1.4 Funds transferred to State Implementing Agencies outside the State Budget

Government of India decided that from 1 April 2014, transfer of funds would be released to the implementing agencies through the Consolidated Fund of the States and not directly to them.

Contrary to this decision, as per Public Management Finance System (PMFS) portal of Controller General of Accounts, GOI transferred ₹ 8,826.01 crore³ directly to the State Implementing Agencies/Non-Government Organisations of Assam during last three years i.e., 2015-18 for implementation of various schemes/programmes in social and economic sectors critical for the human and social development.

The State Government had little control over the receipt and utilisation of directly transferred GOI funds as the above funds were not routed through the Consolidated Fund of the State. Further, there was no data available to ascertain as to how much money was actually spent in any particular year on the earmarked schemes/programmes.

The Accountant General (A&E), Assam intimated (October 2017) the matter of direct transfer of funds to the Finance Department, Government of Assam. The action taken by the State Government, if any, had not been communicated (December 2018).

³ 2015-16: ₹ 1,277.60 crore
2016-17: ₹ 2,846.20 crore
2017-18: ₹ 4,702.21 crore
Total ₹ 8,826.01 crore

During Exit Conference, the Principal Secretary, Finance stated (January 2019) that funds were relating to the work in progress and the Department will monitor the transfer of funds through PMFS portal.

1.1.5 Gender Budgeting

Gender Budgeting is a part of the Government of India's Policies and approach towards women for their overall development. The Government of India, Ministry of Human Resource Development (MHRD) issued (October 2004) instructions and guidelines along with checklist to watch the modalities and performance of the Gender Budgeting which seeks to establish accountability and transparency in policy formulation and decision making. Gender Budgeting was incorporated in the State Budget as a significant statement highlighting the need to segregate budgetary allocations on the basis of gender under the demands for grants.

Gender Budget of the State (2017-18) disclosed that the expenditure was proposed to be incurred within the overall budget on schemes designed to benefit women under category 'A'⁴ and category 'B'⁵. Test-check of records revealed that Gender Budget was prepared in 25 departments during the financial year 2017-18 involving an amount of ₹ 3,532.00 crore with a target to benefit 84.60 lakh women as detailed in *Appendix 1.4*.

Further analysis revealed that a performance report for the year 2016-17 (Allocated amount ₹ 2,321.67 crore against 28 departments) was required to be incorporated in the Gender Budget of 2017-18 to ascertain the effectiveness of the schemes targeted to benefit women. It was, however, noticed that no such report was incorporated in the Gender Budget of 2017-18.

On this being pointed out, Finance Department, GOA stated (October 2018) that the no performance report of Gender Budget (2016-17) was received from any of the Administrative Departments concerned and there was no monitoring cell in the Department to analyse the impact of Gender Budget. Further, it was stated that such cell would start working from the year 2019-20 onwards.

Thus, in the absence of any performance reports/records including the actual expenditure incurred, the effectiveness of the schemes targeted to extend benefit to women under Gender Budgeting could not be ascertained in Audit. The Finance Department may insist upon the respective Departments to submit performance reports of previous year along with the proposal for Gender Budget of current year.

During Exit Conference, the Principal Secretary, Finance stated (January 2019) that Gender Budget is one of the pro-active measures of the Government and the Performance Reports would be sought from the Departments concerned.

⁴ Budgetary allocations for schemes designed to benefit women to the extent of 100 per cent of allocation.

⁵ Budgetary allocations for schemes designed to benefit women to the extent of 30 per cent of allocation.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-Tax Revenue, State's share of Union Taxes and Duties and Grants-in-Aid from GOI. Capital Receipts comprise miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and Loans and Advances from GOI. Besides, the funds available in the Public Accounts after disbursement are also utilised by the Government to finance its Deficit. The components and sub-components of resources have been shown in **Chart 1.2**.

Chart 1.2: Components and sub-components of Resources

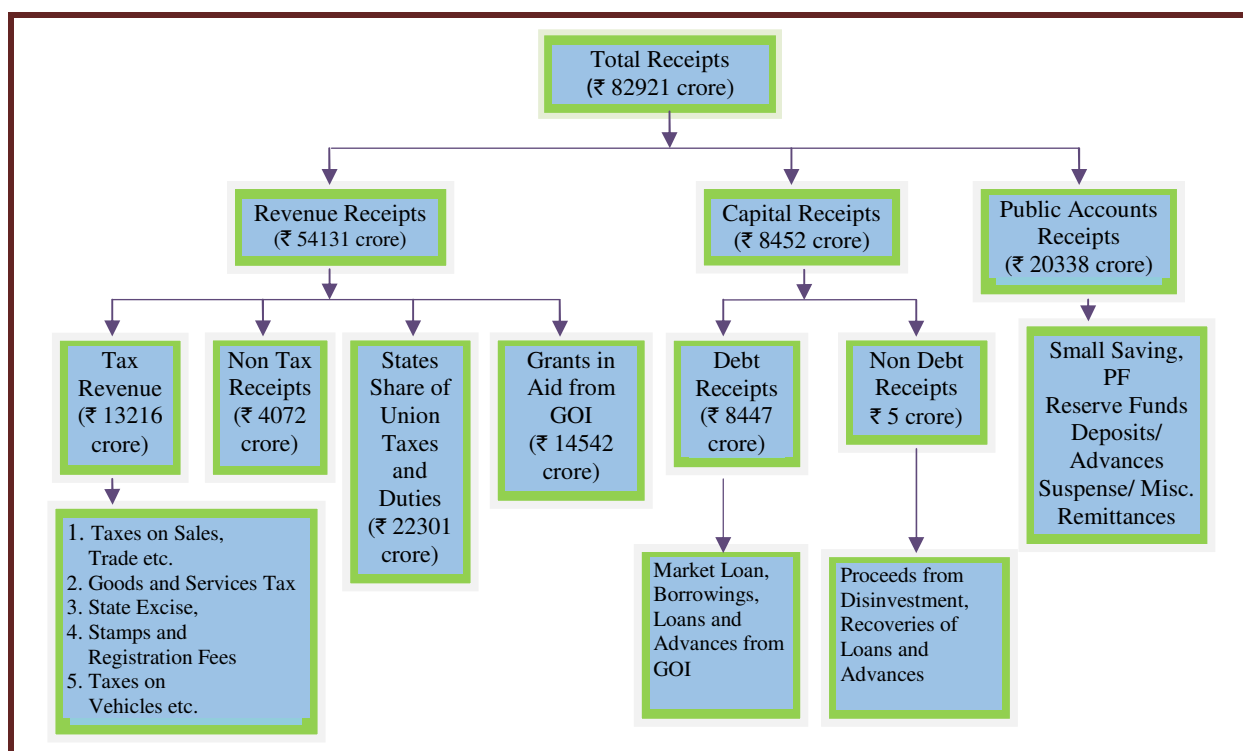
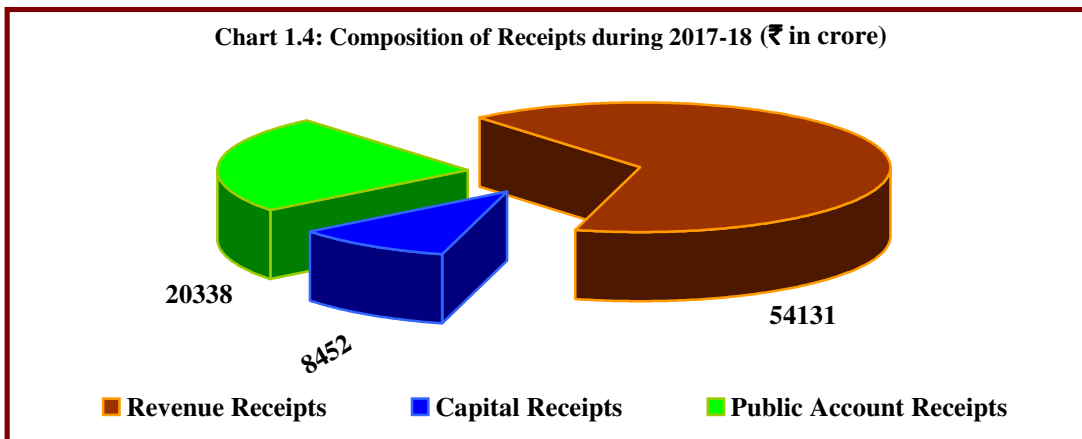
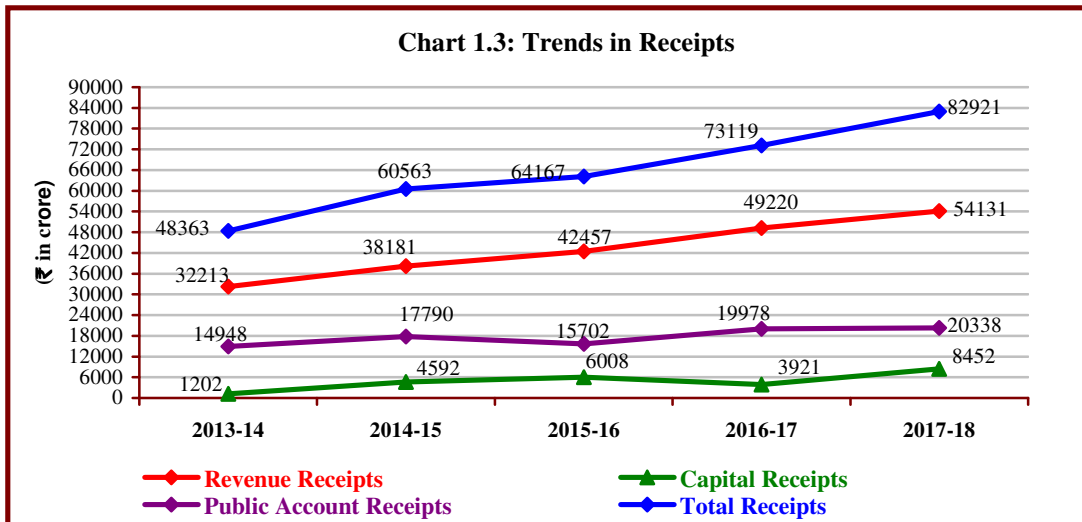


Table-1.2 presents the receipts and disbursements of the State during the current year *vis-a-vis* the previous year as recorded in its Annual Finance Accounts. **Chart 1.3** depicts the trends in various components of the receipts of the State during 2013-18 and **Chart 1.4** depicts the composition of resources of the State during the current year.



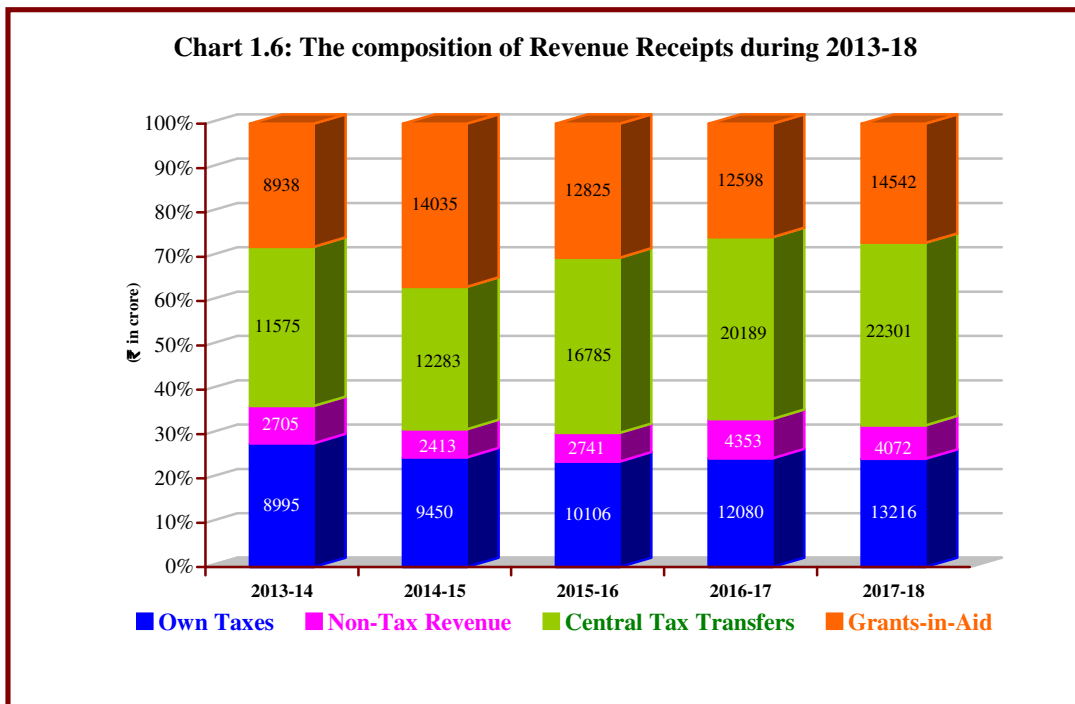
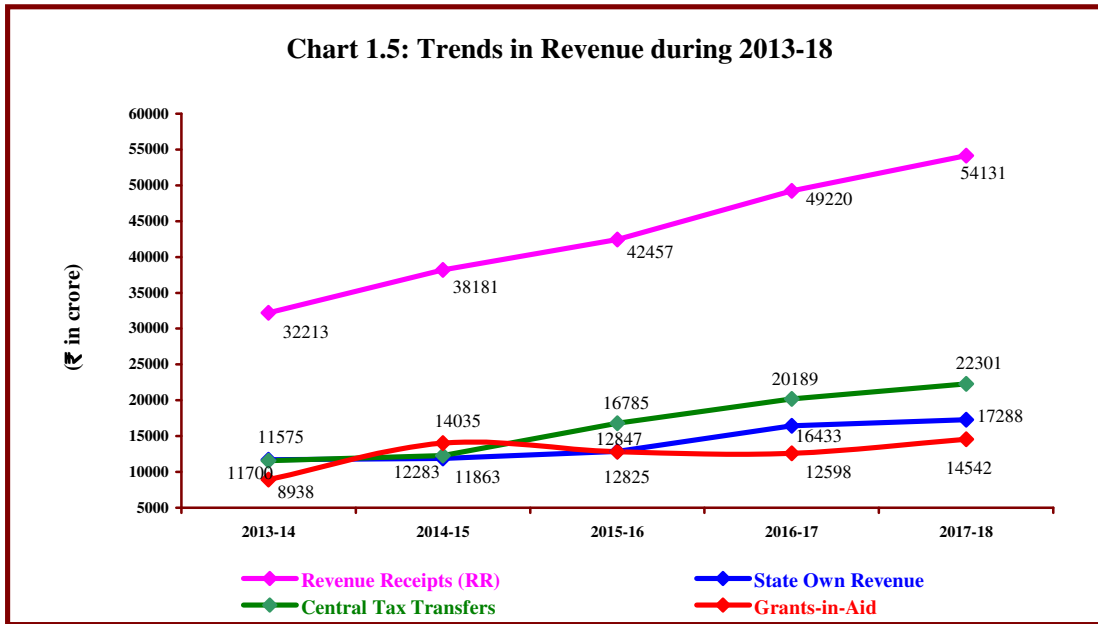
The total receipts of the State Government for 2017-18 was ₹ 82,921 crore of which ₹ 54,131 crore (65 per cent) came from Revenue Receipts. Balance ₹ 28,790 crore (35 per cent) came from Borrowings, Public Account and recoveries of Loans and Advances. The total receipts of the State increased by 71 per cent from ₹ 48,363 crore in 2013-14 to ₹ 82,921 crore in 2017-18. The share of Revenue Receipts in total receipts of the State decreased by two per cent from 67 per cent in 2013-14 to 65 per cent in 2017-18. On the other hand, share of other receipts i.e., Capital Receipts and Public Account Receipts ranged between 33 and 37 per cent of the total receipts during 2013-18.

Revenue Receipts increased by 68 per cent from ₹ 32,213 crore in 2013-14 to ₹ 54,131 crore in 2017-18. Debt Receipts (a component of Capital Receipts) which create future repayment obligation varied from two to 10 per cent of total receipts during the period 2013-18 and increased by ₹ 7,251 crore (606 per cent) from ₹ 1,196 crore in 2013-14 to ₹ 8,447 crore in 2017-18.

Public Account Receipts refer to those receipts for which the Government acts as a banker/trustee. It increased steadily from ₹ 14,948 crore in 2013-14 to ₹ 20,338 crore in 2017-18. During 2013-18, it ranged between 24 per cent and 31 per cent of the total receipts of the State.

1.3 Revenue Receipts

Statement-14 of the Finance Accounts details the Revenue Receipts of the Government. The Revenue Receipts consist of the State's own Tax and Non-Tax Revenues, Central Tax Transfers and Grants-in-Aid from GOI. The trends and composition of Revenue Receipts over the period 2013-18 are presented in *Appendix 1.3* and also depicted in **Charts 1.5** and **1.6** respectively.



General Trends:

- The Revenue Receipts of the State increased by 68.04 *per cent* from ₹ 32,213 crore in 2013-14 to ₹ 54,131 crore in 2017-18 at an annual average rate of 13.61 *per cent*. During 2017-18, Revenue Receipts grew nearly by ₹ 4,911 crore (9.98 *per cent*) over the previous year.
- About 32 *per cent* of the Revenue Receipts during 2017-18 came from State's own resources while Central Tax Transfers and Grants-in-Aid together contributed 68 *per cent*. This was indicative of the fact that the Government of Assam's fiscal position is largely influenced by the Tax Transfers and Grants-in-Aid from GOI.
- During the current year, increase of ₹ 4,911 crore (9.98 *per cent*) in Revenue Receipts did not keep pace with the increase of ₹ 6,118 crore (12.39 *per cent*) in Revenue Expenditure.
- Tax Revenue constituted 24.41 *per cent* of the total Revenue Receipts and increased by ₹ 1,136 crore during 2017-18 recording a growth rate of 9.40 *per cent* over the previous year. The percentage of Tax Revenue to total Revenue Receipts showed stability and remained in the range of 24 *per cent* to 28 *per cent* during 2013-18.
- Non-Tax Revenue constituted 7.52 *per cent* of the total Revenue Receipts and decreased by ₹ 281 crore over the previous year. Non-Tax Revenue as a percentage of Revenue Receipts ranged between six and nine *per cent* during 2013-18.

The trends in Revenue Receipts relating to GSDP are presented in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts relative to GSDP

Parameters	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Receipts (RR) (₹ in crore)	32,213	38,181	42,457	49,220	54,131
Rate of growth of RR (<i>per cent</i>)	4.96	18.53	11.20	15.93	9.98
Rate of growth of Own Taxes (Tax and Non-tax Revenue) (<i>per cent</i>)	9.03	5.06	8.30	27.91	5.20
RR/GSDP (<i>per cent</i>)	18.12	19.51	18.62	19.35	19.07
Buoyancy Ratios⁶					
Revenue Buoyancy w.r.t GSDP	0.37	1.83	0.68	1.38	0.86
State's Own Tax Buoyancy w.r.t GSDP	0.68	0.50	0.50	2.41	0.45
Gross State Domestic Product (₹ in crore) (Base year 2011-12)	1,77,745	1,95,723	2,27,959	2,54,341 (P.E.)	2,83,821 (Q.E.)
Rate of growth of GSDP (<i>per cent</i>)	13.31	10.11	16.47	11.57	11.59

Source of GSDP figures: Directorate of Economics and Statistics, Assam;

P.E. - Provisional Estimates; Q.E. - Quick Estimates

⁶ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 0.86 implies that Revenue Receipts tend to increase by 0.86 percentage points, if the GSDP increases by one *per cent*.

The GSDP at current prices (Base year 2011-12) increased from ₹ 2,54,341 crore in 2016-17 to ₹ 2,83,821 crore in 2017-18 representing an increase of 11.59 per cent. Ideally, growth rate of revenue should be higher than the growth of GSDP so that over a period of time, the Budget can be better balanced. If the State's own taxes are buoyant, then the Government would be in a better position to plan expenditure and to improve welfare of the people. During the current year, the State could not achieve this ideal situation as the growth in Revenue Receipts (9.98 per cent) was less than that of GSDP (11.59 per cent). As a result, revenue buoyancy with respect to GSDP decreased significantly from 1.38 in 2016-17 to 0.86 in 2017-18. State's own tax buoyancy with reference to GSDP also reduced from 2.41 in 2016-17 to 0.45 in 2017-18, which was a matter of concern.

1.3.1 State's Own Resources

State's share in Central Taxes and Grants-in-Aid are determined on the basis of recommendations of the Finance Commission, collection of Central Taxes Receipts and Central Assistance for schemes etc. Moreover, the State's performance in mobilization of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources.

The gross collection in respect of major Taxes and Non-Tax Revenue and their percentage and also expenditure during 2013-18 are presented in **Appendix 1.3**. The State's actual Tax and Non-Tax Revenue for the year 2017-18 *vis-à-vis* assessment made by 14th FC and Medium Term Fiscal Plan (MTFP) are given in the **Table 1.6**.

Table 1.6: State's own Tax Revenue *vis-à-vis* projections during 2017-18

Parameters	(₹ in crore)			
	14 th FC projections	Budget Estimates	MTFP projection	Actual
Tax Revenue	17856	16,356	16,434	13216
Non-Tax Revenue	4699	7,464	7,464	4072

The Tax Revenue of the State in 2017-18 fell short of the assessment of 14th FC by ₹ 4,640 crore. It also fell short of Budget Estimates and MTFP projection by ₹ 3,140 crore and ₹ 3,218 crore respectively during the year.

The Non-Tax Revenue of the Government was less than the assessment of 14th FC by ₹ 627 crore. It also fell short of Budget Estimates and projection of the State Government in its MTFP by ₹ 3,392 crore in each case.

Moreover, State's own Tax Revenue as a percentage of GSDP stood at 6.09 per cent during 2017-18, which was lower than that of North Eastern States⁷ (8.71 per cent).

⁷ Except Mizoram

1.3.1.1 Tax Revenue

Gross collection in respect of Tax Revenue for the years 2013-18 is given component-wise in **Table 1.7**.

Table 1.7: Tax Revenue for the years 2013-18

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimates	Actual
Taxes on Sales, Trade, etc.	6,848	7,351	7,494	8,752	1,713	6,373
State Goods and Services Tax (SGST)	--	--	--	--	11,223	4,078 ⁸
State Excise	610	665	808	964	1,713	1,095
Taxes on Vehicle	351	365	443	522	692	647
Stamps and Registration Fees	252	189	225	227	351	239
Land Revenue	156	142	229	210	359	219
Other Taxes ⁹	778	738	907	1,405	305	565
Total	8,995	9,450	10,106	12,080	16,356	13,216

Source: Annual Financial Statement & Finance Accounts

The Tax Revenue of the State increased by ₹ 4,221 crore from ₹ 8,995 crore in 2013-14 to ₹ 13,216 crore in 2017-18 at an annual average rate of 9.39 per cent. During the current year, major contributors of Tax Revenue were Taxes on Sales, Trade etc., (48.22 per cent), Goods and Services Tax (30.86 per cent) and State Excise (8.29 per cent).

1.3.1.2 Non-Tax Revenue

Gross collection in respect of Non-Tax Revenue for the years 2013-18 is given component-wise in **Table 1.8**.

SGST (Major Head - 0006)	(₹ in crore)
101-Tax	1826.96
102-Interests	0.84
103-Penalty	0.22
104-Fees	9.71
105-Input Tax Credit cross utilisation of SGST and IGST	1786.52
106-Appportionment of IGST-Transfer-in of Tax Component	191.39
110-Advance apportionment from IGST	262.00
800-Other Receipts	0.03
Total -	4077.67

⁹ Other Taxes include taxes on agricultural income, taxes on goods and passengers, taxes and duties on electricity and other taxes and duties on commodities and services etc.

Table 1.8: Non-Tax Revenue for the years 2013-18

(₹ in crore)

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimates	Actual
Interest receipts, dividends and profits	431	330	369	600	491	531
General Services	191	388	416	281	551	169
Social Services	30	29	75	44	99	74
Economic Services	2,053	1,666	1,881	3,428	6,323	3,298
Total	2,705	2,413	2,741	4,353	7,464	4,072

Source: Annual Financial Statement & Finance Accounts.

The Non-Tax Revenue, which ranged between six and nine *per cent* of total Revenue Receipts of the State during the last five years decreased by ₹ 281 crore (six *per cent*) in 2017-18 over the previous year.

During the current year, major contributors of Non-Tax Revenue were arrears of royalties on crude oil received from GOI (₹ 2,533 crore) under Petroleum, Food Storage and Warehousing (₹ 408 crore), Interest Receipts (₹ 305 crore), Forestry and Wildlife (₹ 251 crore).

1.3.1.3 Major increase/decrease in current year's Own Revenue

Table 1.9 details some significant increase/decrease occurred in current year's own revenue as well as the reason behind such increase/decrease.

Table 1.9: Major increase/decrease in current year's Own Revenue

Sl No.	Major Heads of Accounts	Increase (₹ in crore)	Main Reasons
1	0006-State Goods and Services Tax (SGST)	4,077.67	Due to collection taxes under this new nomenclature.
2	0039-State Excise	131.34	Due to increase in collection of taxes under Country Spirits and Foreign Liquors and Spirits.
3	0041-Taxes on Vehicles	125.36	Due to increase in collection of taxes under State Motor Vehicles Taxation Acts and other miscellaneous receipts.
4	0050-Dividends and Profits	101.11	Due to increase in dividends from Investments.
5	0408-Food Storage and Warehousing	406.82	Mainly due to increase in receipt from storage of Food and other miscellaneous receipts.
Sl No.	Major Heads of Accounts	Decrease (₹ in crore)	Main Reasons
6	0040-Taxes on Sales, Trade etc	2,378.63	Due to decrease in collection of Trade Tax and collection of receipt under Central and State Sales Tax Act and also some taxes got subsumed under SGST from July 2017
7	0042-Taxes on Goods and Passengers	807.18	Mainly due to decrease in collection of taxes on entry of Goods into Local Areas.
8	0802-Petroleum	568.76	Due to decrease in receipt of Royalties of oil and receipt under the Petroleum Act.

Source: Finance Accounts

1.3.1.4 Position of protected revenue to actual collection after implementation of GST

The Assam Goods and Services Tax (GST) Act, 2017 was passed by the State Legislature in June 2017 and made effective from 01 July 2017 in the State. The protected revenue¹⁰ of the State for the 2017-18 in accordance with Section 6 of GST (Compensation to States) Act, 2017, was fixed at ₹ 7,778.76 crore with an average¹¹ protected revenue amounting to ₹ 648.23 crore per month for 2017-18.

Accordingly, the protected revenue of the State during the period from July 2017 to March 2018 was worked out to ₹ 5,834.07 crore (₹ 648.23 crore x 9 months). The actual revenue received under State Goods and Services Tax (SGST) was ₹ 4,077.67 crore including an amount of ₹ 191.39 crore on account of apportionment of Integrated Goods and Services Tax (IGST) and advance apportionment of Taxes ₹ 262.00 crore. Details of different components of SGST and pre-GST arrears¹² received by the State during the corresponding period are shown in **Table 1.10**.

Table 1.10: Details of SGST receipt and pre-GST arrears of the Government of Assam during July 2017 to March 2018

Sl. No.	Components	(₹ in crore)
		Amount
1	State Goods and Services Tax (SGST)	
	(a) Tax	1,826.96
	(b) Apportionment of Taxes from IGST	191.39
	(c) Advance apportionment of Taxes from IGST	262.00
	(d) Others	1,797.32
	SGST collection	4,077.67
2	Pre-GST arrears	775.05
Total collection		4,852.72

Source: Finance Accounts (2017-18) and Commissioner of Taxes, Assam

Thus, total Revenue under SGST and pre-GST arrears received during July 2017 to March 2018 was less than the protected Revenue of the State for the same period by ₹ 981.35 crore. During 2017-18, the State Government received compensation of ₹ 886.00 crore from the GoI as Grants-in-Aid up to February 2018. Compensation of ₹ 94.00 crore for the month of March 2018 was received in May 2018, which is to be accounted in financial year 2018-19. As such, compensation received by GoA from the GoI for the financial year 2017-18, was short by ₹ 1.35 crore.

¹⁰ The GST (Compensation to State) Act, 2017 provides that Union Government shall compensate the states for loss of revenue due to implementation of GST. Base year for calculating the compensation shall be the revenue collection of the State during 2015-16. Protected revenue is calculated by taking into consideration the revenue collection of the base year plus 14 per cent increase for every following year.

¹¹ Ministry of Finance, GoI Office Memorandum No. S-31011/03/2014-SO (ST)-Pt-1 dated 29 August 2017.

¹² Revenue pertained to pre-GST regime i.e., up to June 2017 but collected by the State during the period July 2017 to March 2018 under all subsumed Acts under GST

1.3.2 Grants-in-Aid from Government of India

The details of Grants-in-Aid received from GOI during 2013-18 are given in **Table 1.11**.

Table 1.11: Grants-in-Aid from GOI

Head	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Non-Plan Grants	681	1,491	3,330	2,154	*
Grants for State Plan Schemes	6,059	12,376	8,737	9,111	*
Grants for Central Plan Schemes	30	19	572	979	*
Grants for Centrally Sponsored Schemes	2,103	17	15	207	*
Grants for Special Plan Schemes	65	132	171	147	*
Grants for Centrally Sponsored Scheme (CSS)	--	--	--	--	11,600
Finance Commission Grants	--	--	--	--	1,283
Other transfer/Grants to States/Union Territories with Legislature	--	--	--	--	1,659
Total	8,938	14,035	12,825	12,598	14,542
Percentage of increase over previous year	(-) 4.57	57.03	(-) 8.62	(-) 1.77	(+) 15.43
Percentage of Revenue Receipts	28	37	30	26	27

*There are no figures since Grants under plan and non-plan nomenclatures were removed from the year 2017-18 and same were replaced by Grants for CSS, Finance Commission Grants and Other Grants to the State.

Grants-in-Aid from GOI increased significantly by ₹ 1,944 crore (15 per cent) from ₹ 12,598 crore in 2016-17 to ₹ 14,542 crore in 2017-18. It constituted 27 per cent of Revenue Receipts during the year 2017-18.

Grants for Centrally Sponsored Scheme (₹ 11,600 crore) to the State constituted 80 per cent of the total grants during the year. Centrally Sponsored Schemes which got majority of the grants were (i) National Health Mission (₹ 1,246 crore), (ii) Accelerated Irrigation Benefit & Flood Management Programme (₹ 245 crore), (iii) Mid-day Meal Programme (₹ 529 crore), (iv) Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (₹ 322 crore), (v) Pradhan Mantri Gram Sadak Yojana (PMGSY) (₹ 576 crore), (vi) National Rural Drinking Water Mission (₹ 475 crore), (vii) Swachh Bharat Mission (SBM) (₹ 1,190 crore), (viii) Sarva Shiksha Abhiyan (₹ 1,182 crore), (ix) Integrated Child Development Service Schemes (ICDS) (₹ 773 crore), (x) Pradhan Mantri Krishi Sinchai Yojana (PMKSY) (₹ 444 crore) and (xi) Pradhan Mantri Awas Yojana (PMAY) (₹ 1830 crore).

Finance Commission Grants (₹ 1,283 crore) to the State constituted nine per cent of total grants during the year. Components of Finance Commission Grants during the year were Grants for Rural Local Bodies, Grants for Urban Local Bodies and Grants-in-aid for State Disaster.

Main components of other grants were (i) grants to recover gap in resources (₹ 16.71 crore), (ii) grants for compensation for loss of revenue on account of roll out of GST (₹ 886 crore) and (iii) grants for creation of Capital Assets (₹ 176 crore).

1.3.2.1 Fourteenth Finance Commission Grants

14th FC recommended grants to be given to the States in respect of some sectors. Accordingly, GOI released grants of ₹ 1,283.06 crore to Assam during 2017-18. **Table 1.12** compares the extent of grants which was given to the State by GOI during 2016-17 and 2017-18.

Table 1.12: Sector-wise position of Grants-in-Aid released by GOI as per recommendation of the 14th Finance Commission

(₹ in crore)					
Sl No.	Department	Sectors	2016-17	2017-18	Increase
1	Panchayat and Rural Development	Panchayati Raj Institutions (PRIs)	511.10	740.89	229.79
2	Urban Development, Guwahati Development	Urban Local Bodies (ULBs)	49.86	85.87	36.01
3	Revenue and Disaster Management	State Disaster Response Fund (SDRF)	434.70	456.30	21.60
Total			995.66	1,283.06	287.40

Source of data: Finance (Economic Affairs) Department, GOA and Finance Accounts

It could be seen from the above table that total grants to the State had increased by ₹ 287.40 crore during 2017-18 as compared to the previous year.

1.3.3 Central Tax transfer

Central Tax transfers increased by ₹ 2,112 crore (10.46 *per cent*) from ₹ 20,189 crore in 2016-17 to ₹ 22,301 crore in 2017-18 and constituted 41 *per cent* of the Revenue Receipts during the year. Increase in Central Tax transfers during the current year was due to higher devolution in the share of net proceeds of Union Taxes recommended by the 14th FC.

The increase in Central Tax Transfer by ₹ 2,112 crore was mainly due to new assignment of net proceeds under Central Goods and Services Tax (CGST) (₹ 316 crore), Integrated Goods and Services Tax (IGST) (₹ 2,251 crore) and increase in Taxes on Income other than Corporation Tax (₹ 1,270 crore). The increase in the Central Tax Transfer was, however, offset by decrease in Customs (₹ 533 crore), Union Excise Duties (₹ 826 crore) and Service Tax (₹ 620 crore) during the year.

1.3.4 Cost recovery in supply of merit goods and services

The current levels of cost recovery (non-tax Revenue Receipts as a percentage of Non-Plan Revenue Expenditure) in supply of merit goods¹³ and services of three selected Socio-Economic Services by Government are depicted in **Table 1.13**.

Table 1.13: Cost recovery: 2017-18

(₹ in crore)			
Parameters	Non-Tax Revenue Receipts	Total Expenditure	Cost Recovery (<i>per cent</i>)
Water Supply & Sanitation	0.93	391.06	0.24
Roads & Bridges	27.42	1523.06	1.80
Minor Irrigation	0.22	399.26	0.06

Table 1.13 highlights the status of cost recovery for Water Supply & Sanitation under Social Services and Roads and Bridges and Minor Irrigation under Economic Services. Cost recovery from Social Services is expected to be lower than that of Economic Services. However, compared to 2013-14¹⁴, cost recovery had reduced in Roads & Bridges and Minor Irrigation under Economic Services whereas there was a marginal increase in Water Supply & Sanitation under Social Services during 2017-18. Incremental increase in user charges would facilitate sustainable provision of these Services over a period of time.

1.4 Capital Receipts

The following table shows the trends in growth and composition of Capital Receipts.

Table 1.14: Trends in growth and composition of Capital Receipts

(₹ in crore)					
Sources of State's Receipts	2013-14	2014-15	2015-16	2016-17	2017-18
Capital Receipts	1,202	4,592	6,008	3,921	8,452
Miscellaneous Capital Receipts	Nil	Nil	Nil	Nil	Nil
Recovery of Loans and Advances	6	10	510	19	5
Public Debt Receipts	1,196	4,582	5,498	3,902	8,447
Rate of growth of Debt Capital Receipts	(-) 13.83	283.11	19.99	(-) 29.03	116.48
Rate of growth of Non-Debt Capital Receipts	(-) 14.29	66.67	5000.00	(-) 96.27	(-) 73.68
Rate of growth of GSDP	13.31	10.11	16.47	11.57	11.59
Rate of growth of Capital Receipts (<i>per cent</i>)	(-) 13.84	(+) 282.03	(+) 30.84	(-) 34.74	(+) 115.56

Capital Receipts increased by more than 603 *per cent* from ₹ 1,202 crore in 2013-14 to ₹ 8,452 crore in 2017-18. During the current year, the Capital Receipts increased by ₹ 4,531 crore (116 *per cent*) over the previous year. Public Debt Receipts

¹³ Merit goods are commodities that the public sector provides free of cost 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.

¹⁴ Water Supply & Sanitation: 0.23 *per cent*; Roads & Bridges: 4.91 *per cent* and Minor Irrigation: 0.11 *per cent*.

which create future repayment obligation varied between two and 10 *per cent* of total receipts during the period 2013-18. It increased considerably by ₹ 4,545 crore (116 *per cent*) from ₹ 3,902 crore in 2016-17 to ₹ 8,447 crore in 2017-18.

Rate of growth of Debt Capital Receipts became positive and stood at 116.48 *per cent* whereas Non-Debt Capital Receipts remained negative and stood at 73.68 *per cent* during the year.

The increase in Capital Receipts (₹ 4,531 crore) was mainly due to more Internal Debt of the Government comprising of Market Loan, Loans from Financial Institutions etc., (₹ 4,532 crore) and Loans and Advances from the Central Government (₹ 13 crore), offset by less receipt of fund under Recovery of Loans and Advances (₹ 14 crore).

1.5 Public Account Receipts

Receipts and Disbursements in respect of certain transactions such as small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements during the year is the fund available with the government for use for various purposes. The trends in growth and composition of Public Account Balances are given in **Table 1.15**.

Table 1.15: Trends in growth and composition of Public Account Balances

	(₹ in crore)				
Resources under various Heads	2013-14	2014-15	2015-16	2016-17	2017-18
Public Account Balances	1,671.44	1,413.44	(-) 191.93	4,861.96	3,205.63
a. Small Savings, Provident Fund etc.	837.17	890.13	860.14	796.46	1,027.66
b. Reserve Fund	543.44	818.51	230.02	1,240.52	(-) 2,294.54
c. Deposits and Advances	157.47	(-) 233.54	(-) 1,005.83	345.65	(-) 443.61
d. Suspense and Miscellaneous	123.04	(-) 91.92	(-) 228.60	2,551.67	4,895.62
e. Remittances	10.32	30.26	(-) 47.66	(-) 72.34	20.50

Public Account Balances of the Government increased from ₹ 1,671.44 crore in 2013-14 to ₹ 3,205.63 crore in 2017-18. However, during current year, the balances decreased significantly by ₹ 1,656.33 crore as compared to previous year.

1.6 Application of Resources

1.6.1 Growth and composition of expenditure

The total expenditure and its composition during the years 2013-14 to 2017-18 are presented in **Table 1.16** as well as in **Appendix 1.3**.

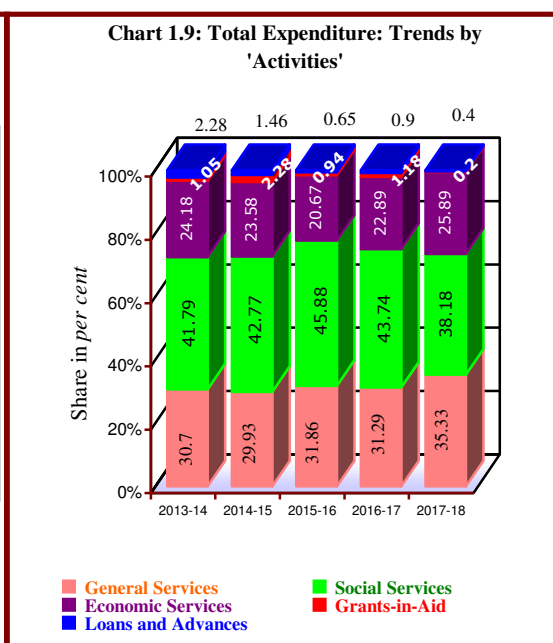
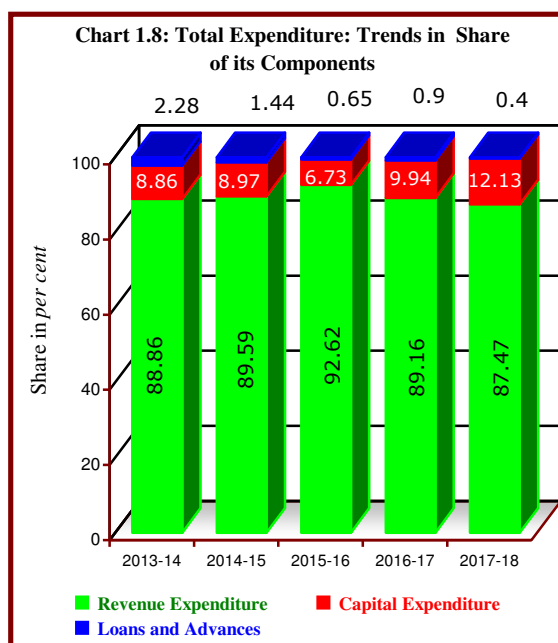
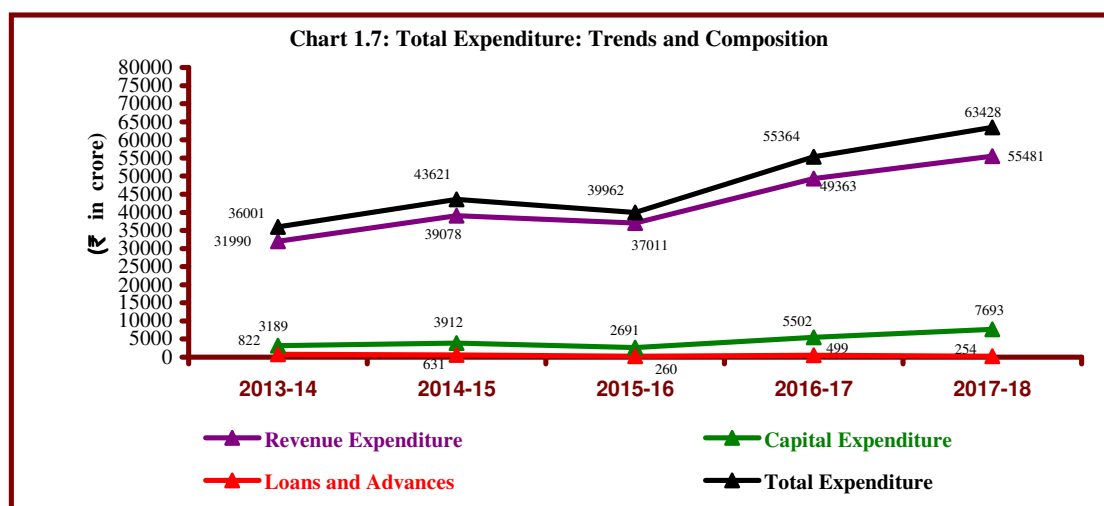
Table 1.16: Total expenditure and its compositions

Parameters	2013-14	2014-15	2015-16	2016-17	2017-18
Total Expenditure	36,001	43,621	39,962	55,364	63,428
Revenue Expenditure	31,990	39,078	37,011	49,363	55,481
Of which, Non-Plan Revenue Expenditure	24,962	29,687	27,576	35,929	*
Capital Expenditure	3,189	3,912	2,691	5,502	7,693
Loans and Advances	822	631	260	499	254

(₹ in crore)

*Plan and Non-plan nomenclatures were removed from the year 2017-18

Chart 1.7 presents the trends in total expenditure over a period of five years (2013-18). Composition of total expenditure both in terms of ‘economic classification’ and ‘expenditure by activities’ is depicted in Charts 1.8 and 1.9 respectively.



The total expenditure of the State increased by 76 *per cent* from ₹ 36,001 crore in 2013-14 to ₹ 63,428 crore in 2017-18. The total expenditure, its annual growth rate, the ratio of expenditure to the State GSDP and to Revenue Receipts and its buoyancy with respect to GSDP and Revenue Receipts are indicated in **Table 1.17**.

Table 1.17: Total expenditure – basic parameters

Parameters	2013-14	2014-15	2015-16	2016-17	2017-18
Total Expenditure (TE) (₹ in crore)	36,001	43,621	39,962	55,364	63,428
Rate of growth (<i>per cent</i>)	11.75	21.17	(-) 8.39	38.54	14.57
TE/GSDP ratio (<i>per cent</i>)	20.25	22.29	17.53	21.77	22.35
RR/TE ratio (<i>per cent</i>)	89.48	87.53	106.24	88.90	85.34
Rate of Growth of GSDP	13.31	10.11	16.47	11.57	11.59
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	0.88	2.09	(-) 0.51	3.33	1.26
RR (ratio)	2.37	1.14	(-) 0.82	2.42	1.46

The increase of ₹ 8,064 crore (14.57 *per cent*) in total expenditure in 2017-18 over previous year (2016-17) was due to increase of ₹ 6,118 crore in Revenue Expenditure and ₹ 2,191 crore in Capital Expenditure. The increase was, however, offset by decrease in disbursement of Loans and Advances by ₹ 245 crore during the year.

The components of Services of Revenue Expenditure which recorded increase were mainly as under:

(A) General Services:

- **Miscellaneous-General Services (₹ 3,276 crore)** - The increase was mainly due to increase in Other Expenditure.
- **Pensions and Other Retirement Benefits (₹ 1,723 crore)** – The increase was mainly due to increase under (i) Government Contribution for Defined Contribution Pension Scheme (ii) Leave Encashment Benefits (iii) Gratuities and (iv) Superannuation and Retirement Allowances.

(B) Social Services:

- **General Education (₹ 1,467 crore)** - The increase was mainly due to increase under (i) Government Primary Schools (ii) Other Expenditure and (iii) Assistance to Non-Government Secondary Schools.

(C) Economic Services:

- **Power (₹ 1,144 crore)** – The increase was mainly due to increase in Other Expenditure.

- **Special Programmes for Rural Development (₹ 267 crore)** - The increase was mainly due to increase under (i) Direction of Administration and (ii) Other Expenditure.

The significant increase in Capital expenditure by 39.82 *per cent* (₹ 2,191 crore) during 2017-18 was mainly due to increase in expenditure on Capital Outlay on Police by ₹ 128 crore, Capital Outlay on Medical and Public Health by ₹ 195 crore, Capital Outlay on Water Supply and Sanitation by ₹ 1,033 crore and Capital Outlay on Power Projects by ₹ 286 crore.

The pattern of total expenditure in the form of Revenue Expenditure and Capital Expenditure & Others revealed that Revenue Expenditure contributed dominant share of 87 *per cent*, followed by Capital and other expenditure by 13 *per cent* during 2017-18.

The growth of Total expenditure declined during the current year as it decreased from 38.54 *per cent* in 2016-17 to 14.57 *per cent* in 2017-18. The decrease in ratio of Revenue Receipts to total expenditure from 88.90 *per cent* in 2016-17 to 85.34 *per cent* in 2017-18 was mainly due to decrease in receipt of Non-Tax Revenue of ₹ 281 crore during the current year. The buoyancy of total expenditure with reference to GSDP stood at 1.26 during 2017-18. It was due to significant increase in the rate of growth of total expenditure as compared to increase in the rate of growth of GSDP. Similarly, the buoyancy ratio of total expenditure to Revenue Receipts at 1.46 in 2017-18 indicated increase in the expenditure at a pace greater than that of receipts.

1.6.2 Trend in total expenditure in terms of activities

In terms of activities, total expenditure is composed of expenditure on General Services including Interest Payments, Social and Economic Services, Grants-in-Aid and Loans and Advances. Relative share of these components in the total expenditure of ₹ 63,428 crore during 2017-18 (refer **Chart 1.9** and **Appendix 1.3**) are indicated in **Table 1.18**.

Table 1.18: Components of expenditure – relative share

Parameters	(In per cent)				
	2013-14	2014-15	2015-16	2016-17	2017-18
General Services	30.70	29.93	31.86	31.29	35.33
<i>Of which, Interest Payments</i>	6.11	5.35	6.55	5.35	5.05
Social Services	41.79	42.77	45.88	43.74	38.18
Economic Services	24.18	23.58	20.67	22.89	25.89
Grants-in-Aid	1.05	2.28	0.94	1.18	0.20
Loans and Advances	2.28	1.46	0.65	0.90	0.40

The relative share of the above components of expenditure indicated that the share of General and Economic Services in the total expenditure increased during 2017-18 over

the previous year. These increases were, however, set off by decreases in the respective share of Social Services, Grants-in-Aid and Loans and Advances.

The expenditure on General Services, which are considered as non-developmental, increased from 31.29 *per cent* in 2016-17 to 35.33 *per cent* in 2017-18. On the other hand, Developmental Expenditure *i.e.*, expenditure on Social and Economic Services decreased from 66.63 *per cent* in 2016-17 to 64.07 *per cent* in 2017-18. Interest Payments as a percentage of Total Expenditure ranged between 5.05 *per cent* and 6.55 *per cent* during 2013-18.

1.6.3 Revenue Expenditure

Revenue Expenditure is a component of total expenditure. Revenue Expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network.

Revenue Expenditure had the predominant share of 89 *per cent* in the total expenditure during the period 2013-18. The overall Revenue Expenditure, its rate of growth, the ratio of Revenue Expenditure to total expenditure and buoyancy ratio of Revenue Expenditure with GSDP and Revenue Receipts are indicated in **Table 1.19**.

Table 1.19: Revenue Expenditure – basic parameters

Parameters	(₹ in crore)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Total Expenditure (TE)	36,001	43,621	39,962	55,364	63,428
Revenue Expenditure (RE), of which	31,990	39,078	37,011	49,363	55,481
Non-Plan Revenue Expenditure (NPRE)	24,962	29,687	27,576	35,929	*
Plan Revenue Expenditure (PRE)	7,028	9,391	9,435	13,434	*
Rate of Growth of					
RE (<i>per cent</i>)	9.79	22.16	-5.29	33.37	12.39
NPRE (<i>per cent</i>)	10.25	18.93	-7.11	30.29	*
PRE (<i>per cent</i>)	8.21	33.62	0.47	42.38	*
Revenue Expenditure as percentage to TE	88.86	89.59	92.62	89.16	87.47
NPRE/GSDP (<i>per cent</i>)	14.04	15.17	12.19	13.95	*
NPRE as percentage of TE	69.34	68.06	69.01	64.90	*
NPRE as percentage of RR	77.49	77.75	64.95	73.00	*
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	0.74	2.19	-0.32	2.88	1.07
Revenue Receipts (ratio)	1.97	1.20	-0.47	2.09	1.24

*Plan and Non-plan nomenclatures were removed from the year 2017-18

The overall Revenue Expenditure of the State increased by 73.43 *per cent* from ₹ 31,990 crore in 2013-14 to ₹ 55,481 crore in 2017-18 at an annual average rate of 14.69 *per cent*. During 2017-18, it increased by ₹ 6,118 crore (12.39 *per cent*) over the previous year. However, the Revenue Expenditure at ₹ 55,481 crore was lower by

₹ 12,838 crore than the assessment made in Medium Term Fiscal Plan (MTFP) (₹ 68,319 crore).

Table 1.20 provides the comparative position of Revenue Expenditure with reference to assessment made by 14th FC and projection of the State Government in its budget during 2017-18.

Table 1.20: Revenue Expenditure vis-à-vis assessment of the Fourteenth Finance Commission and State's Projections

(₹ in crore)			
Year	Assessment of XIV FC	Budget Estimates	Actual
2017-18	48,006	68,319	55,481

Source: Annual Financial Statement and Finance Accounts

It could be seen from the above Table that during 2017-18, Revenue Expenditure was lower by ₹ 12,838 crore (18.79 per cent) than the projections of the State Government made in its Budget. However, it was higher by ₹ 7,475 crore (15.57 per cent) than the assessment made by the Fourteenth Finance Commission.

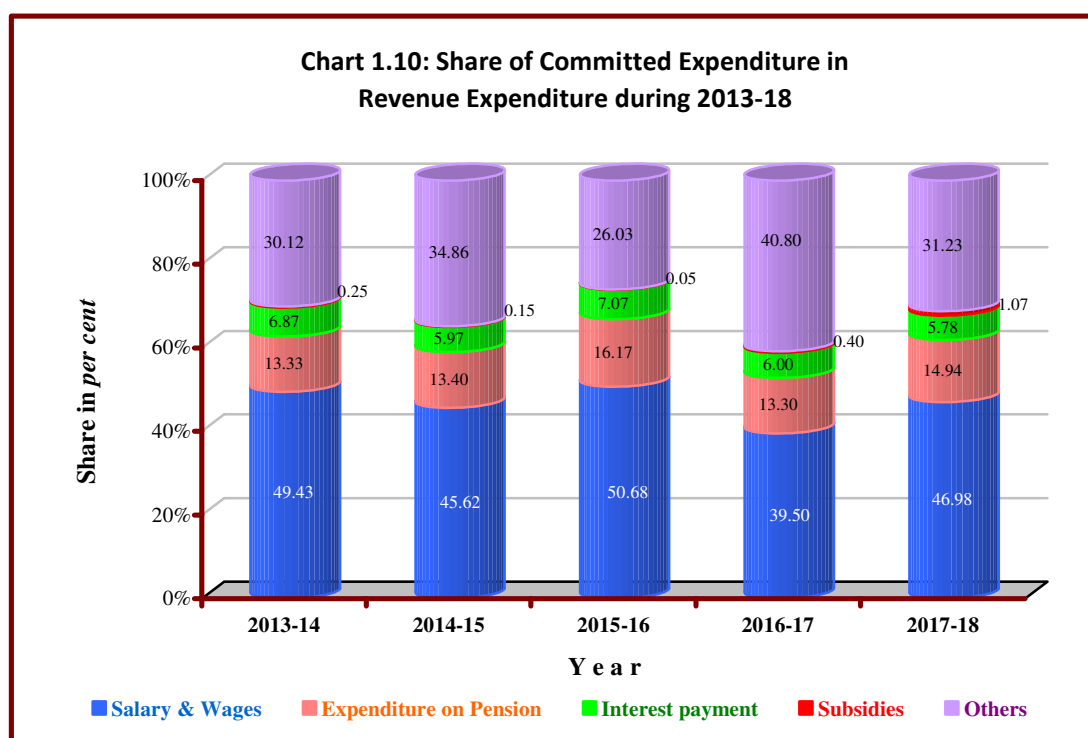
1.6.4 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table 1.21** and **Chart 1.10** present the trends in the expenditure on these components during 2013-18.

Table 1.21: Components of Committed Expenditure

(₹ in crore)					
Components of Committed Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18
Salaries & Wages, Of which	15,814	17,829	18,758	19,498	26,068
Non-Plan Head	14,999	16,853	18,485	17,951	*
Plan Head	815	976	273	1,546	*
Expenditure on Pensions	4,264	5,237	5,985	6,565	8,287
Interest Payments	2,198	2,334	2,618	2,964	3,205
Subsidies	81	58	19	196	591
Total	22,357	25,458	27,380	29,223	38,151
As per cent of RR					
Salaries & Wages	49.09	46.69	44.18	39.61	48.16
Expenditure on Pensions	13.24	13.72	14.10	13.34	15.31
Interest Payments	6.82	6.11	6.17	6.02	5.92
Subsidies	0.25	0.15	0.04	0.40	1.09

Source: Finance Accounts *Plan and non-plan nomenclatures were removed from 2017-18



1.6.4.1 Salary and Wage expenditure

Salaries and Wage expenditure alone accounted for 48 *per cent* of Revenue Receipts and 47 *per cent* of the Revenue Expenditure during 2017-18. It increased by ₹ 10,253 crore (65 *per cent*) from ₹ 15,814 crore in 2013-14 to ₹ 26,068 crore in 2017-18. During the current year, it increased by ₹ 6,570 crore (34 *per cent*) from ₹ 19,498 crore in 2016-17 to ₹ 26,068 crore in 2017-18. Expenditure on Salaries (₹ 25,752 crore) during 2017-18 was more by ₹ 741 crore (three *per cent*) than the projection of ₹ 25,011 crore made in MTFP.

1.6.4.2 Interest Payments

Interest Payments increased by ₹ 241 crore (8.13 *per cent*) from ₹ 2,964 crore in 2016-17 to ₹ 3,205 crore in 2017-18. During the current year, the Interest Payments were made on internal debt (₹ 2,381 crore), Small Savings, Provident Fund etc., (₹ 724 crore) and Loans and Advances from Central Government (₹ 100 crore).

The Interest Payments with reference to assessment made by the 14th FC and the projections of the State Government in its Budget and MTFP are given in **Table 1.22**. The table indicates that the State Government was successful in restricting the Interest Payments within the assessments of 14th FC and their own projections during 2017-18.

Table 1.22: Interest Payments vis-à-vis assessment of the Fourteenth Finance Commission and State's Projections

(₹ in crore)

Year	Assessment made by the 14 th FC	Assessment made by the State Government in		Actual
		Budget	MTFP	
2017-18	3,380	3,747	3,747	2,964

The major sources of borrowings of the State Government were (i) Loans from open market, (ii) Loans from the Banks and Financial Institutions, (iii) Loans from the Centre and (iv) Loans from Small Savings and Provident Funds.

During 2017-18, the State Government borrowed ₹ 7,760 crore from open market. Further, the Government also borrowed an amount of ₹ 618 crore from National Bank for Agriculture and Rural Development (NABARD) and ₹ 69 crore from GOI.

1.6.4.3 Pension Payments

Pension Payments increased from ₹ 4,264 crore in 2013-14 to ₹ 8,287 crore in 2017-18 recording a total increase of 94 *per cent* in five years. Pension Payments alone accounted for more than 15 *per cent* of Revenue Receipts of the State during the year and increased significantly by ₹ 1,722 crore (26.23 *per cent*) over the previous year.

Increase of ₹ 1,722 crore in Pension Payments during 2017-18 over the previous year was mainly due to increase in expenditure under Superannuation and Retirement Allowances (₹ 1,038 crore), Gratuities (₹ 164 crore) and Leave Encashment Benefits (₹ 175 crore).

Table 1.23 shows the actual pension payments with reference to assessment made by the 14th FC and projections of the State Government.

Table 1.23: Actual Pension Payments vis-à-vis assessment of the Fourteenth Finance Commission and State's Projections

(₹ in crore)

Year	Assessment made by the 14 th FC	Assessment made by the State Government in		Actual
		Budget	MTFP	
2017-18	4,671	9,682	9,768	8,287

Pension Payments was ₹ 3,616 crore (77.41 *per cent*) more than the assessments of 14th FC. However, it was less by ₹ 1,395 crore (14.41 *per cent*) than the estimates made by the State Government in its budget and ₹ 1,481 crore (15.16 *per cent*) less than the projections made in its MTFP and during 2017-18.

1.6.4.3.1 National Pension System

Government of Assam introduced (January 2010) 'National Pension System' (NPS) applicable to all new entrants joining State Government Service on regular basis against vacant sanctioned post(s) on or after 1 February 2005. The State Government gave an option to the existing employees to either opt for the system with retrospective effect (from February 2005) or from January 2010.

Under this system, employees contribute 10 *per cent* basic pay and dearness allowance, which is matched by the State Government and both employee's and employer's contributions are at first transferred to the Public Account under the Major Head '8342-117-Defined Contributory Pension Scheme'. The State Government has the responsibility to deposit both employee's and employer's shares with the designated authority i.e., National Securities Depository Limited (NSDL)/trustee bank for further investment as per guidelines of NPS. NSDL allots a Permanent Retirement Account Number (PRAN) to each employee enrolled under the System on receipt of requisite information/documents from Government.

Audit analysed overall functioning of NPS, which revealed that:

As of 31 March 2018, Government of Assam collected ₹ 1,998.45 crore from employees as contribution towards NPS and contributed only ₹ 1,782.52 crore as Government's Share towards the Scheme. Thus, Government did not discharge its statutory liability as it failed to contribute ₹ 215.93 crore as Government's matching share under NPS. Further, against the total collected funds of ₹ 3,780.97 crore (Employees share - ₹ 1,998.45 crore *plus* Government share - ₹ 1,782.52 crore), the Government transferred ₹ 3,531.53 crore only to designated authority (NSDL) and did not transfer ₹ 249.44 crore to NSDL for further investment as per the provisions of the scheme. Thus, there was a short transfer of ₹ 465.37 crore (₹ 249.44 crore not transferred *plus* ₹ 215.93 crore short transfer) to the NSDL and the current liability stands deferred to future year (s).

On this being pointed out, the Director of Accounts and Treasuries stated (September 2018) that PRANs to all employees were not issued as a large number of forms were returned for want of required documents.

Non-compliance with statutory requirements by the Government has the impact of deferring Government liabilities to future years and also affect accuracy and transparency of accounts. Moreover, the State Government has created interest liability on the amount not transferred to NSDL, as the above Major Head is classified as 'Deposits bearing Interest' in the Government Accounts. Further, delays in investment of NPS contributions with Fund Managers also create an atmosphere of uncertainty about:

- i) the rate of return to be accrued to the employees concerned for such periods on the investment of their NPS contribution, and

- ii) the amount of avoidable financial liability to be borne by the Government on account of non-deposit of the NPS contributions with the designated authorities.

Non-contribution of ₹ 215.93 crore by Government towards NPS apart from understating liabilities of the Government would also deprive the subscribers of their benefits on time. Further, there was short transfer to the NSDL to the tune of ₹ 249.44 crore and parking of NPS funds in Public Account. Thus, as a whole, an amount of ₹ 465.37 crore, which was required to be transferred to NSDL has not been transferred to NSDL, which would inevitably lead to bankruptcy of the NPS corpus and eventual failure of the Scheme itself.

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that one cell had been constituted which would address the issues raised by Audit.

Recommendation: The State Government needs to ensure that Government contribution is fully matched with that of the employees' contribution and that the entire amount is transferred to NSDL in a timely manner to avoid unlimited liability on the State exchequer as well as to provide an assurance to the pensioners about the returns on their investment.

1.6.4.4 Subsidies

Table 1.21 indicated that subsidies as a percentage of Revenue Receipts increased significantly from 0.40 *per cent* in 2016-17 to 1.09 *per cent* in 2017-18. In absolute terms, expenditure on payment of subsidies increased significantly from ₹ 196 crore in 2016-17 to ₹ 591 crore in 2017-18.

During 2017-18, the major Departments which received subsidy were Power (₹ 527.00 crore), Industries and Commerce (₹ 42.64 crore) and Co-operation Department (₹ 14.25 crore). The State Government had not made any projection for subsidy in its MTFP during 2017-18.

During Exit Conference, Audit pointed out (January 2019) that the committed expenditure of the State had touched the level of 60 *per cent* of the Total Expenditure leaving only 40 *per cent* for other development expenditure.

The Principal Secretary, (Finance) agreed with the audit observation and stated that this issue would be looked into.

1.6.5 Financial Assistance by State Government to Boards and other institutions

The quantum of assistance provided by way of grants and loans to Boards and others during the current year relative to the previous years is presented in **Table 1.24**.

Table 1.24: Financial Assistance to Boards and other institutions

(₹ in crore)

Financial Assistance to Institutions	2013-14	2014-15	2015-16	2016-17	2017-18	
					Final Grant	Actual
Municipal Corporations/Urban Sewerage Board	62.20	93.47	0	6.43	191.20	15.35
Co-operative Societies and Co-operative Institutions	5.50	12.53	108.12	11.50	83.97	69.08
Universities and Educational Institutions	2,760.62	1,267.36	589.33	578.03	942.33	519.63
Public Sector Undertakings (PSUs)	278.76	652.38	25.00	407.51	1,441.23	591.74
Assam State Housing Board (ASHB) etc.	4.58	5.22	0	0.99	16.00	15.97
Assam Khadi & Village Industries Board	24.77	23.37	14.37	19.54	48.61	47.38
Urban Development Authority	11.52	23.94	17.29	70.58	678.21	171.68
Autonomous and Development Councils	393.42	308.17	282.67	851.46	938.78	515.27
Other Institutions	671.91	329.78	627.46	291.35	216.04	181.23
Total	4,213.28	2,716.22	1,664.24	2,237.38	4,556.37	2,127.33
Assistance as percentage of RE	13.17	6.95	4.50	4.53	6.67	3.83

The total assistance during 2017-18 had decreased by ₹ 110 crore (five per cent) over the level of 2016-17. Assistance to Boards and other institutions, as a percentage of total Revenue Expenditure, was 3.83 per cent during 2017-18. Financial assistance to Public Sector Undertakings constituted 28 per cent of the total assistance of the State Government during 2017-18.

1.6.6 Local Bodies

Major issues relating to Local Bodies, *i.e.*, Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) are summarised in the following paragraphs.

1.6.6.1 Classification of Local Bodies

Panchayati Raj Institutions (PRIs): Consequent to the passage of the 73rd Constitutional Amendment Act, 1992, the Government of Assam created the Assam Panchayati Raj Act (APA) 1994, replacing the Assam Panchayati Raj Act, 1986. The APA, 1994 provided for a three-tier panchayat system comprising Gram Panchayat (GP) at the village level, Anchalik Panchayat (AP) at the block level and Zilla Parishad (ZP) at the district level. As of 31 March 2018, there were 21 ZPs, 189 APs and 2,202 GPs in the State.

Urban Local Bodies (ULBs): In consonance with the 74th Constitutional Amendment Act, 1992 the municipal administration in Assam is based on three categories of ULBs as mentioned below:

- (i) Town Committee (TC) for a transitional or emerging urban area;
- (ii) Municipal Board (MB) for a comparatively small urban area, and
- (iii) Municipal Corporation *i.e.*, Guwahati Municipal Corporation (GMC) for a larger urban area.

As of 31 March 2018, there were 100 ULBs in the State comprising of one Municipal Corporation, 35 MBs and 64 TCs.

1.6.6.2 Financial Profile of Local Bodies

The quantum of funds from own resources (Local Bodies) and assistances provided by way of grants to local bodies during 2013-18 is presented in **Tables 1.25** and **1.26**.

Table 1.25: Resources of PRIs

Source	2013-14	2014-15	2015-16	2016-17	2017-18
Own Revenue (Local Bodies)	30.13	35.25	41.36	43.60	43.31
State Finance Commission (SFC) transfers	158.23	298.84	147.36	72.13	29.80
Central Finance Commission (CFC) transfers	201.93	270.54	292.40	511.10	740.89
Interest for delayed payment of CFC grants	4.97	1.45	10.28	16.65	0.00
Grants for State Sponsored schemes	197.29	147.04	486.00	0.00	11.36
GOI grants for Centrally Sponsored Schemes	2,169.83	1,896.38	2,069.59	3,367.81	3,444.71
Total	2,762.38	2,649.50	3,046.99	4,011.29	4,270.07

Source: Commissioner P&RD, Assam; Finance (Economics Affairs) Department, GoA; The FASFC Report; DMA and Director, T&CP GoA and Finance Accounts

Table 1.26: Resources of ULBs

Source	2013-14	2014-15	2015-16	2016-17	2017-18
Own Revenue	50.61	56.05	80.34	93.59	82.35
SFC transfers	133.11	169.07	0.00	92.59	142.88
CFC transfers	0.00	39.74	46.57	49.86	85.87
Interest for delayed payment of CFC grants	0.12	0.18	0.00	1.51	0.00
Grants for State Sponsored Schemes	8.22	12.29	0.91	2.28	72.90
GOI grants for Centrally Sponsored Schemes	25.57	11.03	15.17	111.29	266.48
Total	217.63	288.36	142.99	351.12	650.48

Source: Commissioner P&RD, Assam; Finance (Economics Affairs) Department, GoA; The FASFC Report; DMA and Director, T&CP GoA and Finance Accounts

It would be seen from **Table 1.25** that total resources of PRIs increased by ₹ 1,507.69 crore (55 per cent) over a period of five years *i.e.*, 2013-18. Total resources

of ULBs also increased by ₹ 432.85 crore (199 *per cent*) over the same five-year period. During the current year, GOI grants for Centrally Sponsored Schemes for PRIs and ULBs increased by ₹ 76.90 crore and ₹ 155.19 crore respectively.

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

The 73rd and 74th Constitutional amendment gave the constitutional status to PRIs and ULBs and established a system of uniform structure, holding of regular elections, regular flow of funds by way of recommendations of Finance Commissions, etc.

As a follow up, the States are required to entrust these bodies with such powers, functions and responsibilities so as to enable them to function as institutions of self-government. In particular, the PRIs and ULBs are required to prepare plans and implement schemes for economic development and social justice in respect of functions enumerated in the Schedule XI and XII of the Constitution respectively.

- In June 2007, Government of Assam (GOA) issued notification regarding activity mapping for 23 subjects out of 29 as listed in Schedule XI of the Constitution for providing Funds, Functions and Functionaries (3Fs) to the PRIs. Following the activity mapping which defined the functions and functionaries that are to be devolved to each tier of PRIs, the Government issued orders for devolution in respect of only seven out of 23 notified subjects. The Government did not issue orders in respect of remaining 16 subjects.
- GOA amended (May 2011) the Assam Municipal Act (AMA), 1956, which provided for transfer of 3Fs to ULBs relating to 18 subjects listed in the Twelfth Schedule of the Constitution. It also provided for the constitution of a committee under the Chairmanship of Minister in charge, Urban Development Department to monitor the matter for early and smooth transfer of 3Fs. Though, the Government of Assam had constituted the said committee but 3Fs to ULBs had not been transferred.

Thus, the process of decentralisation commenced partially with the amendment of AMA, with major milestones yet to be achieved.

- For devolution of fund, GOA created a panchayat/municipality window in the State Budget earmarking every year, substantial outlays under revenue account for Panchayats and Municipalities. In the absence of suitable administrative machinery due to non-transfer of 3Fs to PRIs and ULBs, the amount earmarked was spent through the functionaries of the respective line departments, which was against the spirit of the enactment under the Constitution.

Thus, the objective of creating the Panchayat/Municipality window in the State Budget was frustrated due to lack of effective and prompt action on the part of the Government to implement its own decisions on devolution of 3Fs to the local bodies.

1.6.6.4 Accounting and Auditing Arrangement

Accounting Arrangement: The GOA accepted the Model Accounting System prescribed by Ministry of Panchayati Raj (MoPR) in consultation with the C&AG of India for PRIs and accordingly amended the Assam Panchayat (Financial) Rules 2002. However, Government of Assam did not incorporate the formats for preparation of Monthly and Annual Accounts as prescribed by the C&AG of India in the Assam Panchayat (Financial) Rules 2002. Besides, Government did not make any provision for preparation and submission of monthly and annual accounts in the said Rules. Moreover, National Information Centre (NIC) developed a software 'PRIASOFT' which is a model accounting system to be used by the PRIs to manage their accounts. However, only three out of eight formats prescribed by the C&AG were generated through PRIASOFT.

Thus, the accounts of PRIs were not maintained as per the prescribed formats. In the absence of accounts, the actual financial position of PRIs could not be ascertained by Audit.

Assam Municipal (Accounts) Rules 1961 framed under AMA, 1956, provides for maintenance of accounts of municipalities on cash basis and does not prescribe formats for preparation of annual accounts by ULBs. In tune with the National Municipal Accounting Manual (NMAM), the State Government prepared the draft Assam Municipal Accounting Manual (AMAM) in July 2010. The draft Manual was based on accrual based accounting system. Further, the State Government amended (May 2011) the AMA, 1956, to provide for maintenance of accounts on accrual basis and preparation of Receipt and Payment Accounts, Income and Expenditure Account and the Balance Sheet.

However, the accounts of ULBs continued to be maintained on cash basis and thereby true and fair view of financial affairs of ULBs and their assets and liabilities were not disclosed.

Auditing Arrangement: As per recommendations of 11th FC, the GOA had entrusted the audit of accounts of PRIs and ULBs to the C&AG of India under Section 20 (1) of the C&AG's (DPC) Act, 1971 under standard terms and conditions of Technical Guidance and Support (TGS) module (May 2011). Accordingly, the C&AG of India conducts audit of PRIs and ULBs in the State.

1.6.6.5 Reporting Arrangement

Audit findings of test-check of accounts of LBs conducted by the C&AG of India are presented in the form of Audit Reports. The latest Audit Report for the year 2016-17 was laid before the State Legislature on 24 September 2018.

Government of Assam had constituted (October 2012) Committee on Local Fund Accounts (CoLFA) to discuss the Audit Reports on PRIs and ULBs. In August 2018, Audit Report on Local Bodies for the year 2013-14 was discussed by the CoLFA.

During October 2018, CoLFA had issued 20 recommendations pertaining to the ATIR of the year 2009-10. However, against the recommendations made by CoLFA, no ATN was received from the Government (December 2018).

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure.

1.7.1 Adequacy of Expenditure Use

It is important for the State Governments to take appropriate expenditure rationalization by focusing more on Development Expenditure¹⁵.

Apart from improving the allocation towards Development Expenditure, the efficiency of expenditure use is also reflected by the ratio of Capital Expenditure to total expenditure. It is also reflected by proportion of Revenue Expenditure being spent on operation and maintenance of the existing Social and Economic Services. The higher the ratio of these components to total expenditure, the better would be the quality of expenditure.

Table 1.27 compares the fiscal priority of the State Government with that of Special Category States regarding Development Expenditure, Social Sector Expenditure, Economic Sector Expenditure and Capital Expenditure during 2017-18, taking 2013-14 as base year.

Table 1.27: Fiscal Priority of the State in 2013-14 and 2017-18

(In per cent)							
Fiscal Priority of the State	AE/ GSDP	SSE/ AE	ESE/ AE	DE/ AE	CE/ AE	Educatio n/AE	Health/ AE
Average (Ratio) 2013-14 of							
Special Category States	23.50	37.60	29.30	64.00	13.80	18.30	5.40
Assam	20.25	49.30	26.44	75.74	8.86	26.53	5.22
Average (Ratio) 2017-18 of							
Special Category States	25.80	34.90	28.90	58.90	15.50	18.20	6.20
Assam	22.35	38.19	26.27	64.46	12.13	22.21	6.64
AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; ESE: Economic Sector Expenditure; CE: Capital Expenditure.							

Table 1.27 reveals that Development Expenditure, as a ratio of aggregate expenditure of the State of Assam, was more than that of Special Category States (SCS) during the year 2013-14 and 2017-18. During the current year, it was more than that of SCS by

¹⁵ The analysis of expenditure data is disaggregated into development and non-Development Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic services constitute Development Expenditure, while expenditure on General Services is treated as non- Development Expenditure.

5.56 per cent. However, Capital Expenditure of the State during both the years was less than that of SCS, which is a matter of concern. Expenditure of the State on education was more than that of SCS during both the years. Expenditure on health was less than that of SCS in 2013-14. However, it improved subsequently and exceeded the expenditure of SCS on health during the current year i.e., 2017-18.

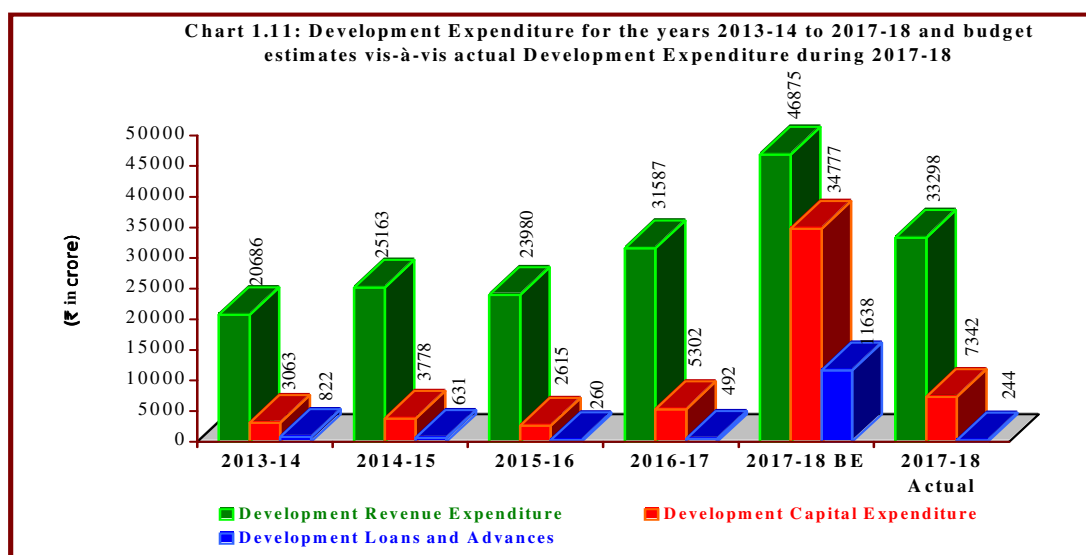
Further, **Table 1.28** presents the trends in Development Expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted and the previous years while **Table 1.29** provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on the maintenance of the selected Social and Economic Services.

Table 1.28: Development Expenditure

Components of Development Expenditure	2013-14	2014-15	2015-16	2016-17	₹ in crore)	
					2017-18	
					BE	Actual
Development Expenditure (a to c)	24,571 (68)	29,572 (68)	26,855 (67)	37,381 (68)	46,875 (58)	40,884 (64)
a. Development Revenue Expenditure	20,686 (57)	25,163 (58)	23,980 (60)	31,587 (57)	34,777 (43)	33,298 (52)
b. Development Capital Expenditure	3,063 (9)	3,778 (9)	2,615 (6)	5,302 (10)	11,638 (14)	7,342 (12)
c. Development Loans and Advances	822 (2)	631 (1)	260 (1)	492 (1)	460 (1)	244

Figures in parentheses indicate percentage to aggregate expenditure

The share of Development Expenditure to aggregate expenditure exhibited relative stability during 2013-18 as it ranged between 64 per cent to 68 per cent during the period. In absolute term, Development Expenditure increased by ₹ 3,503 crore (nine per cent) in 2017-18 over the previous year. During the current year, the State Government earmarked 58 per cent of the estimated aggregate expenditure for Development Expenditure and this assessment was achieved at the end of the year as the actual Development Expenditure of the State stood at 64 per cent during the year. The relative share of Development Expenditure to total expenditure during 2013-18 is presented in **Chart 1.11**.



The Development Revenue Expenditure increased by ₹ 1,711 crore (5.42 per cent) from ₹ 31,587 crore in 2016-17 to ₹ 33,298 crore in 2017-18. The increase under Economic Services was ₹ 3,011 crore which was offset by decrease under social services by ₹ 1,300 crore during 2017-18. The actual Development Revenue Expenditure was less than the State's projection in budget by ₹ 1,479 crore.

The Development Capital Expenditure also increased by ₹ 2,040 crore (38.48 per cent) from ₹ 5,302 crore in 2016-17 to ₹ 7,342 crore in 2017-18. The increase of ₹ 2,040 crore in Development Capital Expenditure was due to increases in expenditure under Social and Economic Services by ₹ 1,304 crore and ₹ 736 crore respectively. The actual Development Capital Expenditure was also less than the State's projection in budget by ₹ 4,296 crore.

The Development Loans and Advances, however, decreased by ₹ 248 crore from ₹ 492 crore in 2016-17 to ₹ 244 crore in 2017-18. The actual Development Loans and Advances were also less than the State's projection in budget by ₹ 216 crore.

1.7.1.1 Increase in Capital Expenditure

Capital Expenditure of the State showed significant improvement during the year as it increased by 40 per cent (₹ 2,191 crore) over the previous year.

1.7.2 Efficiency of Expenditure Use

Table 1.29: Efficiency of expenditure use in selected Social and Economic Services

(In per cent)

Social/ Economic Infrastructure	2016-17			2017-18		
	Ratio of CE to TE [@]	In RE, the share of		Ratio of CE to TE [@]	In RE, the share of	
		S & W	O & M [¥]		S & W	O & M [¥]
Social Services (SS)						
Education, Sports, Art and Culture	0.00	19.67	0.33	0.43	21.22	0.09
Health and Family Welfare	1.08	3.00	0.51	5.17	3.08	0.28
Water Supply, Sanitation & Housing & Urban Development	33.08	0.91	1.16	47.45	0.93	0.58
Other Social Services	0.00	1.56	0.67	3.96	1.52	0.63
Total (SS)	6.37	25.15	2.66	11.75	26.75	1.57
Economic Services (ES)						
Agriculture & Allied Activities	2.12	2.69	0.79	8.28	2.75	0.72
Irrigation and Flood Control	51.20	1.31	0.51	43.91	1.32	0.35
Special Areas Programmes	63.09	0.01	0.00	50.15	0.01	0.00
Transport	42.74	1.46	0.44	55.93	1.52	0.45
Other Economic Services	18.39	1.38	0.03	13.32	1.45	0.06
Total (ES)	29.67	6.85	1.77	27.38	7.05	1.58
TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operation & Maintenance.						
® Total Revenue and Capital Expenditure of the services concerned. ¥ Appendix X of Finance Accounts.						

The trends presented in **Table 1.29** revealed that the percentage of Capital Expenditure on Social Services to total expenditure on Social Services increased significantly from 6.37 per cent in 2016-17 to 11.75 per cent in 2017-18. The increase was mainly under Water Supply, Sanitation and Housing & Urban Development and Health and Family Welfare sectors under Social Services. The percentage of Capital Expenditure on Economic Services to total expenditure decreased from 29.67 per cent in 2016-17 to 27.38 per cent in 2017-18. The decrease was mainly recorded under Irrigation and Flood Control and Special Areas Programmes.

The share of salary and wages in Revenue Expenditure on Social Services increased from 25.15 per cent in 2016-17 to 26.75 per cent in 2017-18 and the share of salary and wages in Revenue Expenditure on Economic Services also increased from 6.85 per cent in 2016-17 to 7.05 per cent in 2017-18. The increase was mainly recorded in Education, Sports, Arts and Culture under Social Services and Agriculture and Allied Activities under Economic Services.

The share of operations and maintenance in Revenue Expenditure on Social Services decreased significantly from 2.66 per cent in 2016-17 to 1.57 per cent in 2017-18 while the same on Economic Services decreased from 1.77 per cent in 2016-17 to

1.58 per cent in 2017-18. The decrease was recorded across all sectors under Social Services and under Economic Services, decrease was mainly under Agriculture & Allied Services and Irrigation and Flood Control.

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

1.7.3.1 Impact of expenditure on various Sectors

Appendix 1.5 depicts the progress achieved during 2017-18 as compared to 2016-17 in various sectors. In the Education sector, number of lower primary schools decreased from 39,986 in 2016-17 to 39,304 in 2017-18 and number of upper primary schools decreased from 7,832 in 2016-17 to 6,449 in 2017-18. The decrease was mainly due to amalgamation of schools in both the cases. Enrollment of students in lower primary schools decreased by 3.51 lakh whereas same in upper primary schools decreased by 2.6 lakh during the year as compared to previous year.

Number of villages connected with roads increased by 318 from 9,157 in 2016-17 to 9,475 in 2017-18. As far as health sector was concerned, there was no infrastructural improvement during the year. Infant Mortality Rate of the State improved as it got reduced from 47 per thousand in 2016-17 to 44 per thousand in 2017-18.

In the Irrigation sector, new irrigation potential of 0.15 lakh hectares was created in 2017-18. Per capita income of the State increased significantly from ₹ 65,698 in 2016-17 to ₹ 70,658 in 2017-18.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the State is expected to keep its Fiscal Deficit (and borrowing) not only at low levels but also meet its Capital Expenditure /investment (including Loans and Advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations.

This section presents the broad financial analysis of investments and other Capital Expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

1.8.1 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2018 is given in **Table 1.30**.

Table 1.30: Department-wise profile of Incomplete Projects

(₹ in crore)

Department	No. of Incomplete Projects	Initial Budgeted Cost	Cost Overrun	Cumulative actual expenditure (March 2018)
Public Works (Roads)	152	728.55	NA	329.76
Irrigation	14	82.93	NA	30.94
Total	166	811.48	--	360.70

Source: Appendix IX of Finance Accounts (2017-18); NA: Not Available

As on 31 March 2018, 166 projects which were due to be completed by March 2018 remained incomplete in which ₹ 360.70 crore was blocked. Of these, 132 projects involving ₹ 267.96 crore remained incomplete for less than three years, 24 projects involving an amount of ₹ 65.59 crore remained incomplete for periods ranging from three to five years and 10 projects involving ₹ 27.15 crore remained incomplete for more than five years. The cost overrun of incomplete projects could not be determined as the revised cost of incomplete projects was not furnished to Audit, though called for.

Delay in completion of works/projects invites the risk of escalation in the cost of the works. Moreover, the intended benefits from these projects did not reach the beneficiaries in the State.

During Exit Conference, the Principal Secretary stated (January 2019) that the Department was also concerned about the issue and stated that the efforts will be made to complete the projects.

1.8.2 Investment and returns

As of 31 March 2018, Government had invested ₹ 2,525.13 crore in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies (**Table 1.31**). The average return on this investment was 8.93 *per cent* while the Government paid an average interest rate of 6.33 *per cent* on its borrowings during 2017-18.

Table 1.31: Return on Investment

		(₹ in crore)				
		2013-14	2014-15	2015-16	2016-17	2017-18
1		2	3	4	5	6
(a)	Statutory Corporations¹⁶ (No. of concerns)	1,967.11 (4)	2,077.41 (4)	2,077.41 (4)	2,136.13 (4)	2,136.13 (4)
(b)	Banks¹⁷ (No. of concerns)	11.16 (1)	11.16 (1)	11.16 (1)	21.26 (2)	21.76 (2)
(c)	Joint Stock Companies (No. of concerns)	18.04 (15)	29.05 (16)	29.05 (16)	65.81 (17)	80.49 (17)
(d)	Co-operatives (No. of concerns)	109.83 (18)	110.23 (18)	109.84 (18)	109.83 (18)	109.83 (18)
(e)	Government Companies¹⁸ (No. of concerns)	176.05 (24)	176.05 (24)	176.91 (24)	176.92 (24)	176.92 (24)
Total Investment		2,282.19	2,403.90	2,404.37	2,509.95	2,525.13
Return (₹ in crore)		12.05	16.23	70.06	124.44	225.55
Return (per cent)		0.53	0.68	2.91	4.96	8.93
Average rate of interest on Government borrowing (per cent)		6.53	6.40	6.47	6.57	6.33
Difference between interest rate and return (per cent)		6.00	5.72	3.56	1.61	2.6

Source: Statement 8 and 19 of Finance Accounts

During the last five years, i.e., 2013-18, the State Government's investments had increased by ₹ 242.94 crore. During the current year, Government invested ₹ 14.68 crore in Joint Stock Companies and ₹ 0.50 crore in Co-operative Banks and Societies.

Out of four Statutory Corporations, three were incurring losses and their accumulated losses amounted to ₹ 856.60 crore¹⁹ and the investment in those loss making Corporations was ₹ 737.38 crore. Similarly, out of 24 Government Companies in the State, 16 companies were incurring losses and their accumulated losses amounted to ₹ 587.73 crore and the investment in these Companies was ₹ 115.58 crore as per their last finalized accounts.

The major loss incurring Government Companies were Assam Industrial Development Corporation Ltd., (Investment: ₹ 29.71 crore; accumulated loss: ₹ 110.24 crore), Assam Agro Industries Development Corporation Ltd., (Investment: ₹ 22.08 crore; accumulated loss: ₹ 22.56 crore), Assam Seed Corporation Ltd., (Investment:

¹⁶ Out of four, one Statutory Corporation i.e., Assam State Electricity Board (ASEB) was reorganized into three entities namely (i) Assam Power Distribution Company Limited (APDCL) (ii) Assam Electricity Grid Corporation Limited (AEGCL) and (iii) Assam Power Generation Corporation Limited (APGCL) in March 2013. Present status of investment already made in erstwhile ASEB and up to date status of investments made in three Companies are awaited from Government.

¹⁷ It includes the Rural Bank and Urban and Industrial Co-operative Bank.

¹⁸ As recorded in the Finance Accounts (2017-18):

No. of Companies – 24 { Working: 21; Non-working: 3} and No. of Corporations – 4. However, Audit Report on PSUs (2017-18) shows no. of Government Companies as 46 (Working: 30; Non-working: 16) and no. of Statutory Corporation as 3 (all working) as per data collected directly from the Companies/Corporations.

¹⁹ Assam State Ware-housing Corporation : ₹ 11.35 crore ;
Assam State Transport Corporation (ASTC) : ₹ 839.53 crore ;
Assam Financial Corporation, Guwahati : ₹ 5.72 crore .

₹ 1.25 crore; accumulated loss: ₹ 13.18 crore), Assam Tea Corporation Ltd., (Investment: ₹ 8.07 crore; accumulated loss: ₹ 305.77 crore), Assam State Textile Corporation Ltd., (Investment: ₹ 4.78 crore; accumulated loss: ₹ 22.94 crore) and Assam State Development Corporation for Scheduled Caste Ltd., (Investment: ₹ 4.88 crore; accumulated loss: ₹ 23.74 crore).

Accountant General (A&E), Assam requested (June 2018 and September 2018) the Government to furnish the latest status regarding the number of entities and investments therein for incorporation in the Finance Accounts (2017-18). But, the Government did not furnish (January 2019) any reply. Thus, the Audit could not ascertain the latest status on the investment and return of all the entities.

Thus, it is recommended that Government of Assam should provide latest data on number of entities and investments therein to the Accountant General (A&E), Assam immediately for their incorporation in the Finance Accounts.

1.8.3 Loans and advances by State Government

In addition to investments in Co-operative societies, Corporations and Companies, Government had also provided Loans and Advances to many institutions/organisations. **Table 1.32** presents the outstanding Loans and Advances as on 31 March 2018, interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.32: Average Interest received on Loans Advanced by the State Government

	(₹ in crore)				
Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Opening Balance	3,507	4,323	4,944	4,694	5,174
Amount advanced during the year	822	631	260	499	254
Amount recovered during the year	6	10	510	19	5
Closing Balance	4,323	4,944	4,694	5,174	5,423
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	Nil	Nil	Nil	Nil	Nil
Net addition	816	621	-250	480	249
Interest Receipts	18	15	14	17	19
Interest receipts as <i>per cent</i> to outstanding Loans and Advances	0.42	0.30	0.30	0.33	0.35
Average rate of interest on Government borrowing (<i>per cent</i>)	6.53	6.40	6.47	6.57	6.33
Difference between Interest Payments and Interest Receipts (<i>per cent</i>)	6.11	6.10	6.17	6.24	5.98

The total amount of outstanding Loans and Advances as on 31 March 2018 was ₹ 5,423 crore. The amount of loans disbursed during the year decreased by 49.10 *per cent* from ₹ 499 crore in 2016-17 to ₹ 254 crore in 2017-18.

Out of the total amount of loans advanced during the year, ₹ 2.61 crore went to Social Sector, ₹ 240.75 crore went to Economic Services and remaining ₹ 10.71 crore to Government servants. Under Social Services, majority of the loan went to Urban

Development (52 per cent) and under Economic Services, the major portion of loans went to Power Projects (78 per cent) followed by loans to Industry and Minerals (17 per cent).

Recovery of Loans and Advances decreased by ₹ 14 crore from ₹ 19 crore in 2016-17 to ₹ five crore in 2017-18. However, interest receipt against the Loans and Advances increased by ₹ two crore during the year.

During 2016-17, fresh Loans and Advances (₹ 243.36 crore) were made in seven cases²⁰ against whom repayments of earlier loans (₹ 4,326.21 crore) were in arrears. Out of those seven cases, loans in respect of Assam Hills Small Industries Development Corporation Limited (₹ 33.32 crore) were in arrears since 1976-77.

1.8.4 Cash Balances and Investment of Cash Balances

Table 1.33 and Chart 1.12 depict the Cash Balances and investments made by the State Government out of Cash Balances during the year.

Table 1.33: Cash Balances and investment of Cash Balances

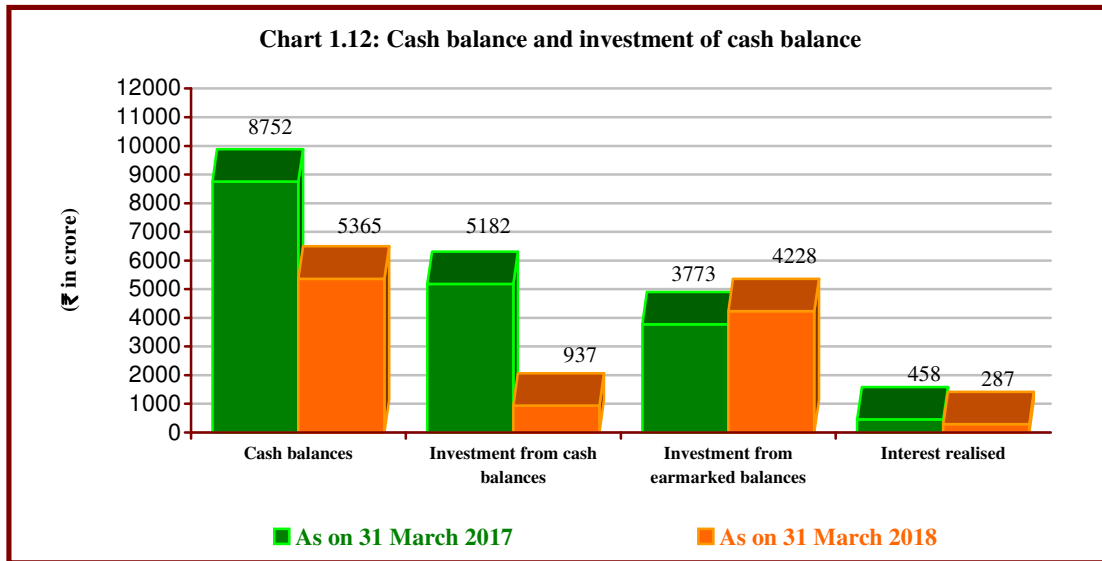
(₹ in crore)

	Opening balance on 1 April 2017	Closing balance on 31 March 2018
General Cash Balance		
Cash in treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 220.92	180.98
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
Total	(-) 220.92	180.98
Investments held in Cash Balance investment account	5,181.64	936.95
Total (a)	4,960.72	1,117.93
Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	17.81	18.43
Permanent advances for contingent expenditure with department officers	0.46	0.46
Investment of earmarked funds	3,772.56	4,228.16
Total (b)	3,790.83	4,247.05
Total (a) + (b)	8,751.55	5,364.98
Interest realized	458.12	286.53

Source: Finance Accounts

20

		(₹ in crore)
1.	Assam Tea Corporation Limited	36.15
2.	Assam Power Distribution and Power Generation Company Ltd.	188.35
3.	General Financial and Trading Institutions	11.95
4.	Assam Urban Water Supply and Sewerage Board	1.35
5.	Assam Crop Development Corporation Limited	0.47
6.	Assam Hills, Small Industries Development Corporation Limited	4.30
7.	Housing Loan	0.79
		243.36



Cash Balances of the State Government at the end of the current year decreased by ₹ 3,387 crore from ₹ 8,752 crore in 2016-17 to ₹ 5,365 crore in 2017-18. The State Government from the investments made in GOI Securities and Treasury Bills, had earned an interest of ₹ 287 crore during 2017-18. Out of investment from earmarked balances, ₹ 4,188 crore was invested in the Consolidated Sinking Fund and ₹ 40 crore in Guarantee Redemption Fund during the year.

Audit observed that in spite of having ₹ 936.95 crore in Cash Balance Investment Account yielding interest around @ 6.25 per cent, the State borrowed ₹ 1,000 crore (two loans @ ₹ 500 crore each) from market in February 2018 at 8.05 and 8.36 per cent respectively, which could have been avoided.

General Cash Balance reduced by 77 per cent in 2018 from ₹ 4,960.72 crore in 2016-17 to ₹ 1,117.93 crore in 2017-2018. This indicates less reliance on borrowings and better utilization of Cash available with the Government.

1.8.5 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund of State.

As on 31 March 2018, there were 14 Reserve Funds in the State. Out of these, six Reserve Funds were active and eight Reserve Funds were inactive for period ranging between 16 to 22 years. The total accumulated balance in these funds, at the end of 31 March 2018, was ₹ 4,738.72 crore (₹ 4,731.89 crore in active funds and ₹ 6.83 crore in inactive funds) of which ₹ 4,228.16 crore (89.23 per cent) was invested.

Details of transactions made during the year under six active and eight inactive Reserve Funds is detailed below:

1.8.5.1 Consolidated Sinking Fund

The State Government had set up the Sinking Fund (Reserve Fund) in line with the recommendations of the Twelfth Finance Commission (12th FC) for amortisation of market borrowings as well as other loans and debt obligations. The fund is managed by the Reserve Bank of India. As of 31 March 2018, the balance in the sinking fund was ₹ 4,195.15 crore, of which ₹ 4,187.91 crore had been invested.

1.8.5.2 State Disaster Response Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010. In terms of the guidelines of the Fund, the Centre and Special Category States are required to contribute to the Fund, in the proportion of 90:10 and the contributions are to be transferred to the Public Account under the Major Head – 8121.

As on 1 April 2017, the Fund had a balance of ₹ 2,790.65 crore. During 2017-18, an amount of ₹ 507.00 crore (GoI share: ₹ 456.30 crore + State's share: ₹ 50.70 crore) was transferred to the Fund. Further, the State Government carried out adjustment ₹ 2,240.58 crore of expenditure pertaining to years 1990-91 to 2016-17 and ₹ 560.98 crore pertaining to 2017-18 by inter account transfer of expenditure to the Major Head-8121. Consequently, the balance under the fund account considerably reduced. The adjustments were carried out to rectify the non-adjustment of such expenditure in the respective years previously and as advised by the Accountant General (A&E) to the Government of Assam. As on 31 March 2018, a balance of ₹ 496.10 crore remained uninvested in the fund, which was not a prudent action on the part of the GoA. As the SDRF is an interest bearing fund, liability of interest payment rests with the State Government. The accrued interest would also lead to understatement of Revenue Deficit to that extent.

1.8.5.3 Guarantee Redemption Fund

Government had constituted (September 2009) a '*Guarantee Redemption Fund*' for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The accumulations in the Fund would be utilised only towards payment of the guarantees issued by the Government and not paid by the institution on whose behalf guarantee was issued.

According to the scheme guidelines, the Government should contribute an amount equivalent to at least three *per cent* of the outstanding guarantees at the end of the second financial year preceding the current financial year as reflected in the books of accounts as maintained by the Accountant General (Accounts & Entitlement).

During 2017-18, the State Government contributed ₹ 4.29 crore to the Fund, which was 3 *per cent* of ₹ 143 crore (outstanding guarantee at the end of second financial

year preceding the current financial year). No guarantee was invoked during the year. As on 31 March 2018, the total amount lying in the Fund was ₹ 39.83 crore (including the accrued interest of ₹ 2.65 crore for 2017-18) and the entire amount has been invested by the Reserve Bank of India.

1.8.5.4 General and Other Reserve Funds

There were three active Reserve Funds²¹ (not bearing interest) which had a cumulative balance of ₹ 0.82 crore as on 31 March 2018. No transaction was, however, made from these Funds since 2015-16.

1.8.5.5 Inactive Reserve Funds

There were eight inactive Reserve Funds²² having aggregate balance of ₹ 6.83 crore at the end of 2017-18 which were lying dormant for period ranging from 16 to 22 years. Thus, the Finance Department should close these funds and credit the balances to the Consolidated fund of State.

During Exit Conference, Commissioner and Secretary, Finance stated (January 2019) that steps had been taken up to close these inoperative funds.

1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like Land and Buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred.

Appendix 1.6 gives an abstract of such liabilities and assets as on 31 March 2018 compared with the corresponding position as on 31 March 2017. The liabilities shown in the Appendix consisted mainly of internal borrowings, Loans and Advances from GOI, receipts from the Public Account and Reserve Funds. The assets comprised mainly of the Capital Outlay and Loans and Advances given by the State Government and Cash Balances.

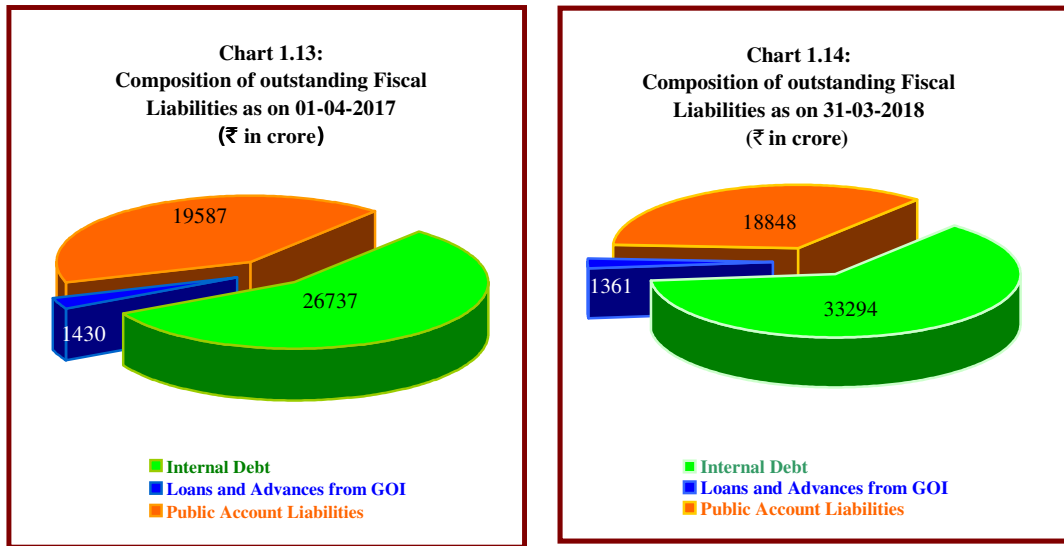
According to the Assam FRBM Act, 2005 (amended in 2011), the “total liabilities of the State” means the liabilities under the Consolidated Fund of the State and the Public Account of the State.

²¹ i) General Reserve Funds of Government Commercial Departments/Undertakings
ii) Religious and Charitable Endowment Funds iii) Other Funds

²² i) State Roads and Bridges Fund ii) Depreciation Reserve Fund of Government Commercial Department/Undertakings iii) Depreciation Reserve Fund of Government Non-Commercial Department/Undertakings iv) Development Funds for Educational purposes v) Development Funds for Agricultural purposes vi) Development Funds for Animal Husbandry purposes vii) Other Development and Welfare Funds viii) Zamindari Abolition Fund

1.9.2 Fiscal Liabilities

The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.13** and **1.14**.



The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.3. Table 1.34** shows the fiscal liabilities of the State, their rate of growth, the ratio of these liabilities to GSDP, to Revenue Receipts and to State's own resources and also the buoyancy of fiscal liabilities with reference to these parameters.

Table 1.34: Fiscal Liabilities-Basic Parameters

Parameters	2013-14	2014-15	2015-16	2016-17	2017-18
Fiscal Liabilities ²³ (₹ in crore)	34,376	38,512	42,409	47,754	53,503
Rate of Growth (<i>per cent</i>)	4.50	12.03	10.12	12.60	12.04
Ratio of Fiscal Liabilities to:					
GSDP (<i>per cent</i>)	19.34	19.68	18.60	18.78	18.85
Revenue Receipts (<i>per cent</i>)	106.71	100.86	99.89	97.02	98.84
Own Resources (<i>per cent</i>)	293.81	324.64	330.11	290.60	309.48
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (ratio)	0.34	1.19	0.61	1.09	1.04
Revenue Receipts (ratio)	0.91	0.65	0.90	0.79	1.21
Own Resources (ratio)	0.50	8.66	1.22	0.45	2.32

The overall fiscal liabilities of the State increased at an average annual rate of 11.13 *per cent* during the period 2013-18. During the current year, the fiscal liabilities of the State Government increased by ₹ 5,749 crore (12.04 *per cent*) from ₹ 47,754 crore in 2016-17 to ₹ 53,503 crore in 2017-18.

²³ Includes Internal Debt, Loans and Advances from GOI, Small Savings, Provident Fund etc., Reserve Funds (Gross) and Deposits.

The increase in fiscal liabilities was mainly due to increase in the internal debt (₹ 6,557 crore) which was, however, offset by decrease in Public Account liabilities (₹ 739 crore) and Loans and Advances from GOI (₹ 69 crore). The ratio of fiscal liabilities to GSDP had increased marginally from 18.78 *per cent* in 2016-17 to 18.85 *per cent* in 2017-18 which was well within the norms (27.53 *per cent*), prescribed by the 14th FC.

The fiscal liabilities of the State stood nearly 98.84 *per cent* of Revenue Receipts and 309.48 *per cent* of the State's own resources at the end of 2017-18. The buoyancy of the liabilities with respect to GSDP during the year was 1.04 indicating that for each one *per cent* increase in GSDP, fiscal liabilities grew by 1.04 *per cent*.

1.9.3 Status of Guarantees – Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. According to FRBM Act, State Government guarantees shall be restricted to 50 *per cent* of State's Tax and Non-Tax Revenue of the second preceding year.

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are shown in **Table 1.35**.

Table 1.35: Guarantees given by the Government of Assam

Guarantees	(₹ in crore)		
	2015-16	2016-17	2017-18
Maximum amount guaranteed	482	482	482
Outstanding amount of guarantees including interest	143	130	90
Percentage of maximum amount guaranteed to total Revenue Receipts	1.14	0.98	0.89
Criteria as per the Assam Fiscal Responsibility and Budget Management Act, 2005.	State Government guarantees shall be restricted at any point of time to 50 <i>per cent</i> of State's own Tax and Non-Tax Revenue of the second preceding year as reflected in the books of accounts maintained by Accountant General (Accounts & Entitlement).		

Government had guaranteed loans raised by various Corporations and others which at the end of 2017-18 stood at ₹ 90 crore. It was 0.70 *per cent* of State's own Tax and Non-Tax Revenue of the second preceding year *i.e.*, well within the limit prescribed in the Act. Out of the total outstanding guarantees, ₹ 31.29 crore (35 *per cent*) pertained to Power sector.

1.9.4 Ujwal Discom Assurance Yojana (UDAY)

Government of India launched (November 2015) Ujwal Discom Assurance Yojana (UDAY) for financial turnaround of Power Distribution Companies (DISCOMs) and for improving operational and financial efficiency of the State DISCOMs. Its main

objective is to provide affordable and accessible 24x7 power to all. One of the important provisions of the scheme is that the State shall take over 75 per cent of DISCOMs debt as on 30 September 2015 over two years – 50 per cent debt shall be taken in 2015-16 and 25 per cent in 2016-17.

Government of Assam entered the Yojana on 4 January 2017. As per Memorandum of Understanding (MoU) amongst Government of India, Government of Assam and Assam Power Distribution Company Limited (APDCL), GoA is required to take over 75 per cent of outstanding loan as on 30 September 2015 payable by APDCL and convert the same into grant and equity in 3:1 ratio and further, to waive the unpaid interest due from APDCL as on 30 September 2015.

As on 31 March 2018, the total DISCOM debt of Government of Assam was ₹ 1,752.21 crore. But after joining the scheme, Government of Assam had not issued any bond during the years 2016-17 and 2017-18 for taking over the outstanding debt under UDAY. Thus, the liability of the State on account of joining the scheme for the above years was nil.

1.10 Debt Management

1.10.1 Debt Sustainability

Debt sustainability is defined as the ability of the State to service its debt in future. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between cost of additional borrowings and returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of growth rate of debt, debt/GSDP ratio, burden of interest payments (measured by interest payments to Revenue Receipts ratio) and maturity profile of State Government securities. **Table 1.36** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2013-14.

Table 1.36: Debt Sustainability: Indicators and Trends

	(₹ in crore)				
Indicators of Debt sustainability	2013-14	2014-15	2015-16	2016-17	2017-18
Outstanding debt ²⁴ (year end)	34,376	38,512	42,409	47,754	53,503
Rate of growth of outstanding debt	4.50	12.03	10.12	12.60	12.04
Gross State Domestic Product (GSDP)	1,77,745	1,95,723	2,27,959	2,54,341 (P.E.)	2,83,821 (Q.E.)
Rate of growth of GSDP	13.31	10.11	16.47	11.57	11.59
Debt/GSDP (<i>per cent</i>)	19.34	19.68	18.60	18.78	18.85
Average interest rate of Outstanding debt (<i>per cent</i>)	6.53	6.40	6.47	6.57	6.33
Burden of Interest Payments (Interest Payments/Revenue Receipts Ratio)	6.82	6.11	6.17	6.02	5.92
Total Debt Receipts	8,629.19	14,374.17	13,340.80	13,533.75	18,848.20
Total Debt Repayments	7,437.66	10,736.36	9,689.38	8,607.78	13,553.87
Total Debt Available	1,191.53	3,637.81	3,651.42	4,925.97	5,294.33
Interest Payment	2198	2334	2618	2964	3205
Net Debt Available	-1,006.47	1,303.81	1,033.42	1,961.97	2,089.33
Debt Repayments/Debt Receipts (<i>Per cent</i>)	86.19	74.69	72.63	63.60	71.91

P.E. - Provisional Estimates; Q.E. - Quick Estimates

Table 1.36 reveals that the rate of growth of GSDP ranged between 10.11 *per cent* and 16.47 *per cent* whereas average interest rate on outstanding debt ranged between 6.33 *per cent* and 6.57 *per cent* during 2013-18. GSDP growth was much more than the average interest paid by the State Government on outstanding debt during the period. During 2017-18, interest payment of the State as a percentage of its Revenue Receipts was 5.92 *per cent*, which was within the target fixed by the 14th FC (6 *per cent*).

Further, the debt-GSDP ratio had declined from 19.34 in 2013-14 to 18.85 in 2017-18, which was well within the norms (27.53 *per cent*), prescribed by the 14th FC. This was a positive sign towards fiscal consolidation for improving the debt sustainability position of the State.

The trends in outstanding debt redemption ratio fluctuated between 63.60 *per cent* and 86.19 *per cent* during 2013-18 and increased from 63.60 *per cent* in 2016-17 to 71.91 *per cent* in 2017-18. During the year 2017-18, the Government had repaid the loans to an extent of ₹ 13,554 crore only against the outstanding debt of ₹ 47,754 crore on 01 April 2017, which was more than the amount repaid during the previous year 2016-17 (₹ 8,608 crore). Debt redemption as a percentage of own tax revenue²⁵ stood at 102.56 *per cent* during 2017-18. So far as year-end cash balance of the State is

²⁴ Includes Internal Debt, Loans and Advances from GOI, Small Savings, Provident Fund etc., Reserve Funds (Gross) and Deposits.

²⁵ ₹ 13,216 crore (2017-18)

concerned, it decreased by ₹ 3,387 crore from ₹ 8,752 crore in 2016-17 to ₹ 5,365 crore in 2017-18.

The reason for cash accumulation was attributed to conservative approach in capital spending since the capital outlay as a percentage of total expenditure ranged between a meagre six and 12 *per cent* during the period from 2013-18.

1.10.2 Debt Profile

As per Statement 17 of the Finance Accounts for the year 2017-18, the maturity profile of the State debt is as indicated in **Table 1.37**.

Table 1.37: Maturity Profile of State Debt

(₹ in crore)

Date maturity	Maturity Profile	Amount			Per cent
		Internal Debt	Loans & Advances from GOI	Total	
By 2018-19	0-1 year	3,148.98	264.36	3,413.34	9.85
Between 2019-20 & 2020-21	Over 1 year to 3 years	4,087.22	309.31	4,396.53	12.69
Between 2021-22 & 2022-23	Over 3 years to 5 years	1,743.69	310.82	2,054.51	5.93
Between 2023-24 & 2024-25	Over 5 years to 7 years	5,409.93	207.91	5,617.84	16.21
2025-26 onwards	Above 7 years	18,903.91	268.78	19,172.69	55.32
Total		33,293.73	1,361.18	34,654.91	100.00

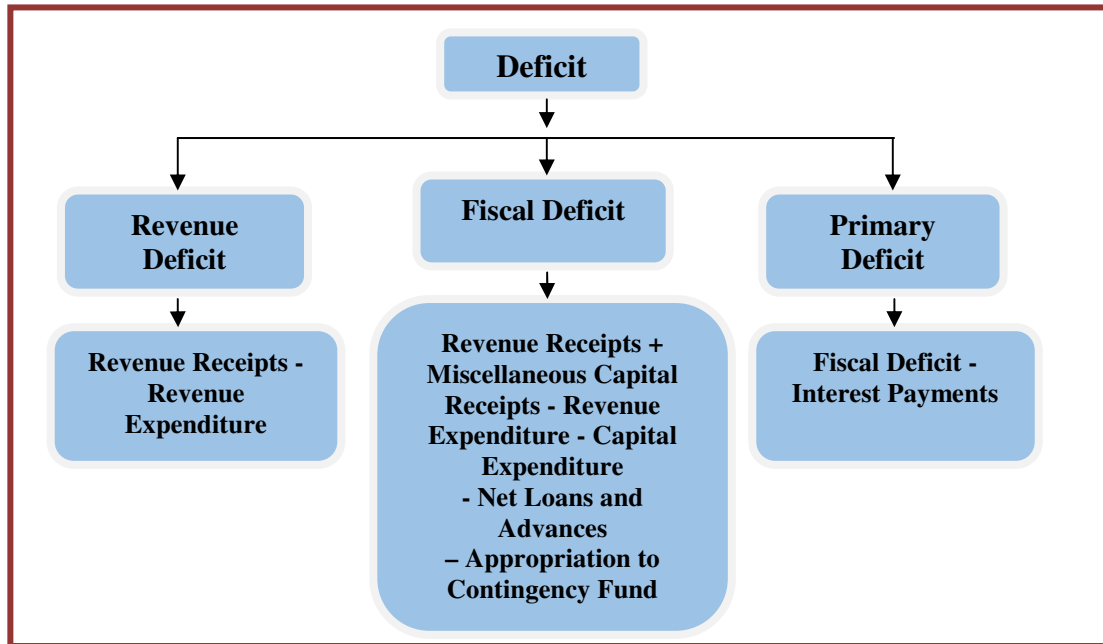
The maturity profile of outstanding stock of public debt as on 31 March 2018 indicates that out of the outstanding public debt of ₹ 34,654.91 crore, 44.68 *per cent* (₹ 15,482.22 crore) was payable within the next seven years while the remaining 55.32 *per cent* (₹ 19,172.69 crore) was in the maturity bracket of more than seven years. Of the total outstanding public debt, internal debt consisting of market borrowing, loans from LIC, GIC, NABARD etc., constituted 96.07 *per cent* (₹ 33,293.73 crore).

Public Debt redemption as percentage of State's own taxes ranged between 10 and 15 *per cent* during 2013-18.

1.11 Fiscal Imbalances

Three key fiscal parameters - Revenue, Fiscal and Primary Deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government account represents the gap between its receipts and expenditure. **Chart 1.15** gives an indication of various kinds of deficits that occur if the Government borrows excessively to balance the budget.

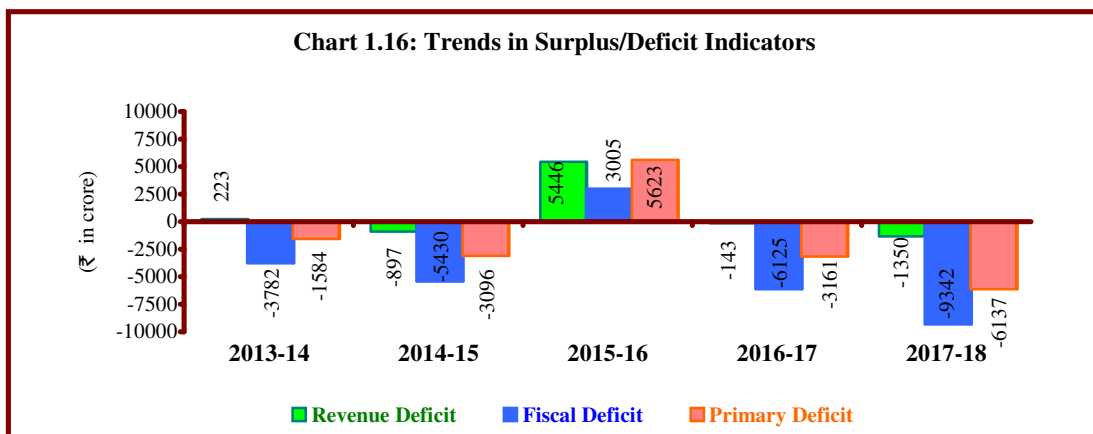
Chart 1.15: Type of deficits



The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied, are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of Revenue and Fiscal Deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2017-18.

1.11.1 Trends in Surplus/Deficit

Charts 1.16 and 1.17 present the trends in deficit indicators over the period 2013-18.



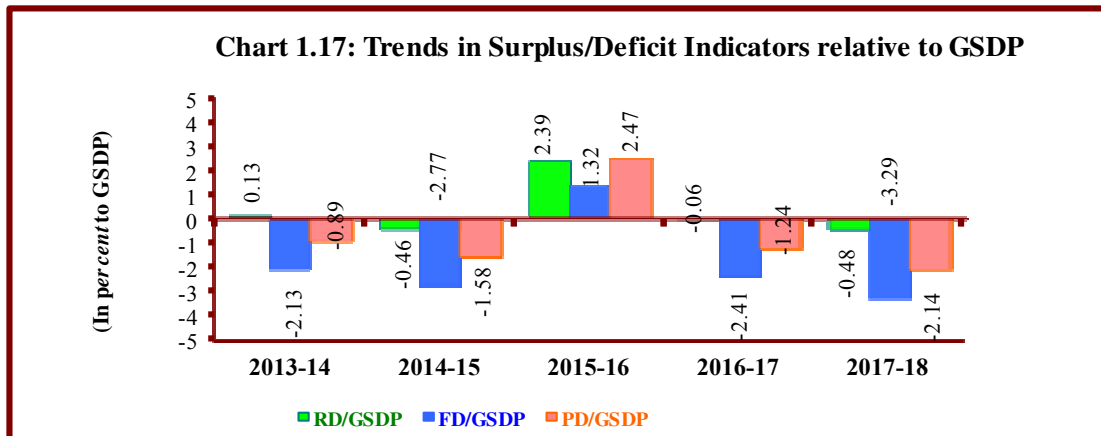


Chart 1.16 reveals Surplus/Deficit on Revenue account showed a fluctuating trend during 2013-18. During this five-year period, the State exhibited Revenue Surplus only in 2013-14 and 2015-16. During the current year the State had Revenue Deficit of ₹ 1,350 crore. The deficit in revenue account during the current year was due to Revenue Receipts being less than Revenue Expenditure. During the current year Revenue Receipts increased by 9.98 per cent (₹ 4,911 crore) over the previous year whereas Revenue Expenditure increased by 12.39 per cent (₹ 6,118 crore) during the same period.

Fiscal Deficit represents the gap between the non-debt receipts and total expenditure. **Chart 1.16** reveals that the State exhibited Fiscal Surplus for the first time in 2015-16 during the five-year period of 2013-18. In absolute term, the Fiscal deficit of ₹ 6,125 crore in 2016-17 further increased and stood at ₹ 9,342 crore in 2017-18 which was 3.29 per cent of GSDP.

Primary Deficit refers to the difference between Fiscal Deficit and interest payments. During the last five-year period i.e., 2013-18, the State exhibited Primary Surplus in 2015-16. During the current year, Primary Deficit of the State stood at ₹ 6,137 crore.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the Fiscal Deficit had undergone a compositional shift as reflected in **Table 1.38**.

Table 1.38: Components of Fiscal Deficit and its financing pattern

(₹ in crore)					
Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
1	2	3	4	5	6
Composition of Fiscal Deficit (FD/GSDP) Deficit (-)/ Surplus (+)	(-) 3,782 (2.13)	(-) 5,430 (2.77)	(+) 3,005 (**)	(-) 6,125 (2.41)	(-) 9,342[^] (3.29)
1 Revenue Deficit (-) /Surplus(+)	(+) 223	(-) 897	(+) 5,446	(-) 143	(-) 1,350
2 Net Capital Expenditure	(-) 3,189	(-) 3,912	(-) 2,691	(-) 5,502	(-) 7,693
3 Net Loans & Advances	(-) 816	(-) 621	(+) 250	(-) 480	(-) 249
Financing Pattern of Fiscal Deficit*					
1 Market Borrowings	(+) 585.66	(-) 2,152.93	(-) 1,896.75	(-) 1,994.34	(+) 6,796.87
2 Loans from GOI	(+) 113.31	(+) 351.89	(+) 83.50	(+) 78.38	(-) 68.60
3 Special Securities Issued to NSSF	(-) 668.57	(-) 1,078.14	(-) 1,512.63	(+) 630.19	(-) 665.47
4 Loans from Financial Institutions	(-) 49.24	(-) 76.05	(-) 203.20	(-) 573.31	(+) 425.67
5 Small Savings, PF etc.	(-) 837.17	(-) 890.13	(-) 860.14	(-) 796.46	(+) 1,027.66
6 Deposit & Advances	(-) 157.47	(+) 233.54	(+) 1,005.83	(-) 345.65	(-) 443.61
7 Suspense and Misc.	(-) 2,786.10	(-) 1,518.87	(+) 5,734.83	(-) 2,551.67	(+) 4,895.62
8 Remittances	(-) 10.32	(-) 30.26	(+) 47.66	(+) 72.34	(+) 20.50
9 Reserve Fund	(-) 255.66	(-) 320.62	(-) 230.02	(-) 1,240.52	(-) 2,294.54
10 Decrease (+)/increase (-) in cash balance with RBI	(+) 283.26	(+) 52.04	(+) 836.41	(+) 595.26	(-) 401.90
11 Contingency Fund	Nil	Nil	Nil	Nil	(+) 50.00
*All these figures are net of disbursements/outflows during the year					
** There was Fiscal Surplus [^] Inclusive of ₹ 50 crore transferred to the Contingency Fund during the year.					

It could be seen from **Table 1.38** that there was increasing trend in Fiscal Deficit during the years 2013-14 and 2014-15 but it improved significantly in 2015-16 as the State exhibited Fiscal Surplus during the year. During the current year i.e., 2017-18 the State again ended up with Fiscal Deficit of ₹ 9,342 crore.

The increase in Capital Expenditure during the year indicated that borrowed funds were being utilised for productive uses more than that of previous year. The Government should continue this trend as the solution to the Government debt problem lies on the method of application of borrowed funds *i.e.*, whether they are being used efficiently and productively for Capital Expenditure. This would either provide returns directly or result in increased productivity of the economy. It may also result in increase in Government revenue in future making debt payments manageable.

1.11.3 Quality of Deficit/Surplus

The ratio of Revenue Deficit to Fiscal Deficit and the decomposition of Primary Deficit into Primary Revenue deficit and Capital Expenditure (including Loans and Advances) indicates the quality of deficit in the State's finances. The ratio of Revenue Deficit to Fiscal Deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistent high ratio of Revenue Deficit to Fiscal Deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) was not having any asset backup.

The bifurcation of the Primary Deficit (**Table 1.39**) would indicate the extent to which the deficit has been on account of enhancement in Capital Expenditure which may be desirable to improve the productive capacity of the State's economy.

Table 1.39: Primary Deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue Deficit(-)/ Surplus (+)	Primary Deficit (-) / Surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2013-14	32,219	29,792	3,189	822	33,803	(+) 2,427	(-) 1,584
2014-15	38,191	36,744	3,912	631	41,287	(+) 1,447	(-) 3,096
2015-16	42,967	34,393	2,691	260	37,344	(+) 8,574	(+) 5,623
2016-17	49,239	46,399	5,502	499	52,400	(+) 2,840	(-) 3,161
2017-18	54,136	52,276	7,693	254	60,223	(+) 1,860	(-) 6,137*

*Inclusive of ₹ 50 crore transferred to the Contingency Fund

During the five-year period 2013-18, the State had Primary Deficit except for the year 2015-16. During 2015-16, the State exhibited Primary Surplus of ₹ 5,623 crore. During the current year, the Primary Deficit of the State stood at ₹ 6,137 crore since non-debt receipts were less than the Primary Expenditure.

During 2017-18, non-debt receipts were adequate to cover Primary Revenue Expenditure but were not adequate enough to meet Capital Expenditure also. Over the period 2013-18, Primary Expenditure of the State increased by ₹ 26,420 crore (78 per cent) from ₹ 33,803 crore in 2013-14 to ₹ 60,223 crore in 2017-18.

1.12 Institutional Measures

Towards strengthening fiscal discipline in the State, the Government of Assam had taken certain institutional measures like legislation in respect of guarantees and fiscal responsibilities in the form of enactment of the Assam Fiscal Responsibility and Budget Management Act in 2005 (amended in 2011). Since then, the Government had been undertaking measures like implementation of Consolidated Sinking Fund and introduction of GST in the State.

As a measure to improve fiscal transparency, GOI outlined several initiatives to assist the State Governments in their developmental and social roles. Public Private Partnership (PPP) is such an initiative that enables implementation of Governments programmes/schemes in partnership with the private sector. The potential benefits derived from PPP are cost effectiveness of the project, higher productivity, accelerated delivery, enhanced Social service and recovery of user charges. It also allows the State Government to use limited budgetary resources on high priority schemes where private sector is not willing to enter.

In view of the above, several State Governments across India are entering into PPP agreements in the areas of infrastructure projects, survey and exploitation of mines and minerals, development of industrial estates, development of hydro-electricity projects etc.

The Government of Assam formulated (February 2008) the policy on public private partnership in Infrastructure Development in the State. **Table 1.40** indicates that Government of Assam had taken up various PPP projects for implementation. But no project was completed during the last two years i.e., 2016-17 and 2017-18. Although, as of 31 March 2018, six projects were under implementation and eight projects were under planning/pipeline. Details of such projects i.e., name of the project, name of the department and estimated cost are given in **Appendix I.7**.

Table 1.40: Status of implementation of PPP projects

Sl No.	Particulars	2016-17	2017-18
1.	No. of completed projects	Nil	Nil
	<i>Cost incurred of which (₹ in crore)</i>	<i>Nil</i>	<i>Nil</i>
	<i>Government's contribution (₹ in crore)</i>	<i>Nil</i>	<i>Nil</i>
2.	No. of projects under implementation	6	6
	<i>Cost incurred of which (₹ in crore)</i>	<i>2248.62</i>	<i>2248.62</i>
	<i>Government's contribution (₹ in crore)</i>	<i>Land</i>	<i>Land</i>
3.	Under Planning/ Pipeline projects (No.)	8	8
	<i>Cost of the project of which</i>	<i>2449.15</i>	<i>2449.15</i>
	<i>Government's contribution</i>	<i>Not finalised</i>	<i>Not finalised</i>

Source: PPP Cell, Transformation and Development Department, Government of Assam.

The State Government had not completed any PPP project during last two years i.e., 2016-18 the PPP cell under the control of Transformation and Development Department could not furnish any information regarding the date of commission, revenue sharing pattern etc., of the completed projects, though called for.

1.13 Significant Findings

- During 2017-18, the State had achieved only one out of three fiscal targets prescribed under Assam Fiscal Responsibility and Budget Management Act, 2011.
- As prescribed under the Act, the State could not attain Revenue Surplus and had a Revenue Deficit of ₹ 1,350 crore. Fiscal Deficit of the State as a percentage of GSDP stood at 3.29 *per cent*, which exceeded by 0.29 *per cent* from the target fixed under the Act (3 *per cent*). The outstanding liabilities of the State stood at 18.85 *per cent* at the end of 2017-18 which was well within the norms (28.50 *per cent*), prescribed under the Act.
- During the current year, the State's Revenue Receipts recorded the growth of 9.98 *per cent*, which was less than that of GSDP (11.59 *per cent*).
- About 32 *per cent* of the Revenue Receipts during 2017-18 came from State's own resources while Central Tax Transfers and Grants-in-Aid together contributed 68 *per cent*. This was indicative of the fact that the Government of Assam's fiscal position is largely influenced by the Tax Transfers and Grants-in-Aid from GOI.
- Revenue Receipts of the State increased by ₹ 4,911 crore (10 *per cent*) from ₹ 49,220 crore in 2016-17 to 54,131 crore in 2017-18. The Revenue Receipts at ₹ 54,131 crore was, however, lower by ₹ 16,589 crore than the assessment made in Medium Term Fiscal Plan (MTFP)²⁶ (₹ 70,720 crore). Revenue Expenditure increased by ₹ 6,118 crore (12 *per cent*) from ₹ 49,363 crore in 2016-17 to ₹ 55,481 crore in 2017-18.
- Capital Expenditure of the State increased significantly by 40 *per cent* (₹ 2,191 crore) from ₹ 5,502 crore in 2016-17 to ₹ 7,693 crore in 2017-18. However, during the current year its ratio to total expenditure stood at 12.13 *per cent* which was lower than combined average (15.50 *per cent*) of Special Category States.
- The increase in receipts of Public Debt by ₹ 4,545 crore (116 *per cent*) and decrease in repayment of Public Debt by ₹ 84 crore (four *per cent*) over the previous year indicated the State's poor debt management.
- The maturity profile of outstanding stock of public debt as on 31 March 2018 indicates that out of the outstanding public debt of ₹ 34,654.91 crore, 44.68 *per cent* (₹ 15,482.22 crore) is payable within the next seven years.

²⁶ MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

- As on 31 March 2018, 166 projects were due to be completed by March 2018 which remained incomplete and in which an amount of ₹ 360.70 crore was blocked.
- The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 8.93 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.33 to 6.57 *per cent* during the corresponding period.
- Cash Balances of the State Government at the end of the current year decreased by ₹ 3,387 crore from ₹ 8,752 crore in 2016-17 to ₹ 5,365 crore in 2017-18. The State Government from the investments made in GOI Securities and Treasury Bills, had earned an interest of ₹ 287 crore during 2017-18.

Chapter - II

Financial Management and Budgetary Control

Chapter II

Financial Management and Budgetary Control

2.1 Introduction

Effective financial management ensures that policy decisions are implemented at the administrative level without wastage or diversion of funds and with reasonable assurance about successful implementation of policy at the ground level. This chapter reviews the appropriations and allocative priorities of the State Government and comments on its budgetary processes during 2017-18.

2.2 Audit of Appropriation Accounts for the current year

Appropriation Accounts reveal the expenditure of the Government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts passed by the Legislature.

These Accounts depict the original budget provision, supplementary grants, savings, surrenders and re-appropriations and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act. The Appropriation Accounts are therefore, complementary to Finance Accounts.

Audit of appropriation by the C&AG of India seeks to ascertain whether expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure, savings/excesses and amount surrendered during 2017-18 against 82 Grants/ Appropriations (78 Grants and four Appropriations) is indicated in **Table 2.1**.

Table 2.1: Summarised position of Actual Expenditure vis-à-vis Original/Supplementary provision

(₹ in crore)

Voted/ Charged	Nature of Expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)	Total Amount surrendered	Amount surrendered on 31 March 2018	Percentage of savings surrendered by 31 March (col. 8/col 7)
1	2	3	4	5	6	7	8	9	10
Voted	I Revenue	64,258.65	10,940.77	75,199.42	55,139.20	(-) 20,060.22	3,145.80	3,144.80	15.68
	II Capital	12,389.43	2,462.68	14,852.11	7,692.84	(-) 7,159.27	745.79	740.79	10.42
	III Loans & Advances	510.40	72.63	583.03	254.07	(-) 328.96	3.32	3.32	1.01
Total Voted		77,158.48	13,476.08	90,634.56	63,086.11	(-) 27,548.45	3,894.91	3,888.91	14.14
Charged	IV Revenue	4,060.80	4.31	4,065.11	3,492.28	(-) 572.83	5.09	5.09	0.89
	V Capital	Nil	Nil	Nil	NA	NA	NA	NA	NA
	VI Public Debt Repayment	4,703.41	Nil	4,703.41	1,958.60	(-) 2,744.81	Nil	Nil	NA
Total Charged		8,764.21	4.31	8,768.52	5,450.88	(-) 3,317.64	5.09	5.09	0.15
Appropriation to Contingency Fund (if any)		Nil	50.00	50.00	50.00	Nil	Nil	Nil	Nil
Grand Total		85,922.69	13,530.39	99,453.08	68,586.99	(-) 30,866.09	3,900.00	3,894.00	12.64

Source: Appropriation Accounts; NA: Not Applicable

During the year 2017-18, Government of Assam (GoA) incurred expenditure of ₹ 68,586.99 crore against the total grants and appropriations of ₹ 99,453.08 crore resulting in overall savings of ₹ 30,866.09 crore. The overall savings of ₹ 30,866.09 crore stood at 31 per cent of total grants and appropriations. This shows poor financial management by the State. It also indicates that budget estimates were not prepared properly and that the activities were not executed in a well-planned manner.

The overall savings of ₹ 30,866.09 crore was the net result of total saving of ₹ 31,130.69 crore in 84 grants and three appropriations under Revenue Section and 58 grants and one appropriation under Capital Section offset by excess of ₹ 264.60 crore in two grants under Revenue Section and one grant under Capital Section.

Further, against the overall savings of ₹ 30,866.09 crore, only an amount of ₹ 3,900.00 crore (12.64 per cent) was surrendered during 2017-18, of which ₹ 3,894.00 crore (99.85 per cent) was surrendered on the last day of the year i.e., 31 March 2018, which was not available for other Departments for spending indicating poor financial management.

The Accountant General (A&E), Assam had called for reasons for savings/excesses in respect of 2,310 sub-heads/sub sub-heads. Government of Assam did not furnish any explanation for variation in respect of 1,962 sub-heads/sub sub-heads, while for 86 sub-heads/sub sub-heads partial explanation was received. Complete explanation furnished in respect of 262 sub-heads/sub sub-heads have been incorporated in the Appropriation Accounts of 2017-18.

Furnishing of explanations by the departments in respect of savings/excesses would show true and fair view of Accounts.

During Exit Conference, the Principal Secretary, Finance agreed with the audit observation and stated (January 2019) that the Government would reduce the size of the budget to minimise overall savings and also issue direction to the Departments concerned for submission of explanation for savings/Excess.

2.2.2 Appropriation vis-à-vis Allocative Priorities

The audit of Appropriation Accounts revealed that in 84 cases relating to 62 grants and one appropriation, savings exceeded ₹ 10 crore in each case and also by more than 20 per cent of total provision (*Appendix 2.1*). Against the total savings of ₹ 31,130.69 crore, savings of ₹ 29,858.29 crore (95.91 per cent) occurred in 63 cases relating to 45 grants and one appropriation where savings were ₹ 50 crore and above in each case as indicated in *Appendix 2.2*.

Out of 63 cases, savings of ₹ 200 crore or more occurred in 34 cases. Details of those 34 cases are given in the **Table No. 2.2**.

Table 2.2: Statement showing list of grants with savings more than ₹ 200 crore

(₹ in crore)						
Sl. No.	No. and Name of the Grant	Original	Supple-mentary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
Revenue-Voted						
1	5 - Sales Tax and Other taxes	144.54	383.81	528.35	174.21	354.14
2	11 - Secretariat & Attached Offices	2874.40	372.40	3246.80	1182.89	2063.91
3	14 - Police	4447.53	506.40	4953.93	3652.19	1301.74
4	17 - Administrative & Functional Building	414.76	171.81	586.57	246.85	339.72
5	19 - Vigilance Commission and Others	317.24	455.91	773.15	442.61	330.54
6	23 - Pension and Other Retirement Benefits	9641.34	0	9641.34	8276.12	1365.22
7	26 - Education (Higher Education)	2165.02	182.03	2347.05	1865.91	481.14
8	29 - Medical & Public Health	4187.57	777.12	4964.69	3966.10	998.59
9	31 - Urban Development (Town & Country Planning)	537.47	13.72	551.19	251.47	299.72
10	34 - Urban Development (Municipal Administration Department)	742.41	169.03	911.44	194.23	717.21
11	37 - Food Storage, Warehousing and Civil Supplies	557.94	183.62	741.57	497.62	243.94
12	38 - Welfare of SC/STs & OBC .	1158.91	42.12	1201.03	456.50	744.53
13	39 - Social Security, Welfare & Nutrition	1750.49	112.21	1862.70	955.05	907.65
14	48 - Agriculture	1020.93	514.06	1534.99	1036.20	498.79
15	55 - Forestry & Wild Life	850.16	77.70	927.86	473.60	454.26
16	56 - Rural Development (Panchayat)	3110.78	56.78	3167.56	1618.52	1549.04
17	57 - Rural Development	4007.97	197.41	4205.38	3175.03	1030.35
18	58 - Industries	183.68	310.05	493.73	82.50	411.23
19	62 - Power (Electricity)	907.35	1809.81	2717.16	1566.95	1150.21
20	66 - Compensation & Assignment to Local Bodies and PRI	318.80	206.68	525.48	125.05	400.43
21	71 - Education (Elementary, Secondary etc.)	10846.05	886.73	11732.78	10448.56	1284.22
22	73 - Urban Development (Guwahati Development Department)	607.07	301.24	908.31	136.36	771.95
23	76 - Hill Areas Department (KAAC)	925.01	56.42	981.43	775.28	206.15

Revenue-Charged						
24	Appropriation: Public Debt and Servicing of Debt	3956.72	0	3956.72	3415.29	541.43
Capital-Voted						
25	29 - Medical and Public Health	446.11	40.25	486.36	220.66	265.70
26	44 - North Eastern Council Schemes	1106.68	16.06	1122.74	272.75	849.99
27	48 - Agriculture	354.36	3.78	358.14	70.98	287.16
28	49 - Irrigation	402.66	64.36	467.02	78.57	388.45
29	62 - Power (Electricity)	689.92	510.38	1200.30	992.34	207.96
30	63 - Water Resources	2402.23	0	2402.23	271.04	2131.19
31	64 - Roads & Bridges	2209.99	353.76	2563.75	1965.40	598.35
32	73 - Urban Development (Guwahati Development Department)	829.74	10.00	839.74	367.80	471.94
33	76 - Hill Areas Department (KAAC)	283.48	150.44	433.92	143.79	290.13
Capital Charged						
34	Appropriation: Public Debt and Servicing of Debt	4703.41	0	4703.41	1958.60	2744.81

The Government did not furnish the reasons for these savings (November 2018).

Further, under 73 grants and 2 Appropriations, there was significant variation (20 per cent and above of total provision in each case) between the total grant / appropriation and expenditure incurred aggregating ₹ 26,826.80 crore. The reasons for the same were not explained appropriately in the Appropriation Accounts.

2.2.3 Excess Expenditure

Under one grant, expenditure of ₹ 432.47 crore exceeded the approved provision by ₹ 168.35 crore and also by more than 20 per cent of the total provision. Details are given in *Appendix 2.3*.

2.2.4 Expenditure without Budget Provision

According to Chapter-8 (Paragraph-8.3) of the Assam Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds.

Audit, however, noticed that expenditure of ₹ 2,660.39 crore was incurred in 88 cases as depicted in *Appendix 2.4* without any provision in the original Budget estimates/supplementary demand and without issue of any re-appropriation order(s) to that effect. 10 major cases of such expenditure are also given in **Table 2.3**.

Table 2.3: Expenditure incurred without Provision during 2017-18

Sl. No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head	(₹ in crore) Expenditure without provision
1	11-2052-090-0406-464 World Bank Assisted Public Financial Management Strengthening Project (EAP)-General	93.07
2	11-2052-090-2929-755 Citizen Centric Service Delivery Project (WB)-General	34.10
3	62-4801-06-800-4168 Externally Aided Project(ADB)-General	155.96
4	64-3054-03-337-0123 PMGSY Maintenance(Block Grant)-General	157.88
5	64-3054-80-799-0291 Miscellaneous Public Works Advances-General	800.00
6	64-5054-80-799-0291 Miscellaneous Public Works Advances-General	888.45
7	2049-01-101-6874 7.30 per cent Assam State Development Loan, 2027 ₹ 50000.00 lakh-General (Charged)	33.52

8	77-4552-244-4874	Project & Scheme for Dima Hasao Autonomous Territorial Council as per MOS (DHATC Package) Sixth Schedule (Pt. I) Areas	29.13
9	78-2075-800-5946-112	Developmental Grant Sixth Schedule (Pt. I) Areas	182.45
10	78-4552-226-2957	Additional Package for Bodoland Territorial Autonomous Council Development (BTAD) - Sixth Schedule (Pt. I) Areas	27.11

Thus, the expenditure so incurred by the respective departments was against the spirit of financial regulations and also against the will of the Legislature, which was indicative of lack of financial discipline.

2.2.5 Excess Expenditure relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularised by the State Legislature. There is no time limit provided in the Article for regularisation of expenditure. The regularisation of excess expenditure is done after completion of discussion of the Appropriation Accounts by the State Public Accounts Committee (PAC).

As of 30 November 2018, the PAC had not recommended the total excess expenditure amounting to ₹ 9,323.63 crore for the years 2005-06 to 2016-17 for regularization as detailed in **Appendix 2.5**. The year-wise position of excess expenditure pending regularization for grants/appropriations is given in **Table 2.4**.

Table 2.4: Excess expenditure relating to previous years requiring regularization

(₹ in crore)

Year	Number of		Amount of excess over provision	Status of Regularization
	Grants	Appropriations		
2005-06	2	2	2.45	Not yet discussed by PAC
2006-07	4	2	80.61	
2007-08	9	2	113.24	
2008-09	6	2	108.40	
2009-10	3	Nil	10.18	
2010-11	1	1	4.27	
2011-12	5	2	915.14	
2012-13	4	Nil	1,195.61	
2013-14	5	Nil	1,499.89	
2014-15	5	1	3,801.63	
2015-16	3	Nil	243.77	
2016-17	5	Nil	1,348.44	
Total	52	12	9,323.63	

The excess expenditure of ₹ 9,323.63 crore requires regularisation under Article 205 of the Constitution of India. Government should request PAC to discuss respective Appropriation Accounts so that excess expenditure could be regularized.

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that as per laid down procedure, this issue would be addressed.

2.2.6 Excess Expenditure during 2017-18 requiring regularisation

Table 2.5 contains the summary of total excess expenditure amounting to ₹ 264.47 crore incurred in two cases under Grant No. 78 over authorisation from the Consolidated Fund of State (CFS) during 2017-18.

Table 2.5: Excess expenditure over provision during 2017-18 requiring regularisation

(₹ in crore)				
Sl. No.	Number and title of Grants/ Appropriations	Total Grants/ Appropriation	Expenditure	Excess
1	2	3	4	5
1	78-Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	2,210.45	2,306.57	96.12
2	78-Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	264.12	432.47	168.35
Total		2,474.57	2,739.04	264.47

Thus, the excess expenditure incurred during the year also requires regularisation under Article 205 of the Constitution.

Recommendation: Such excess expenditure over grants approved by the Legislature are in violation of the will of the Legislature and the basic principle of democracy that not a rupee can be spent without the approval of the State Legislative Assembly. It therefore, needs to be viewed seriously and regularized at the earliest.

2.2.7 Unnecessary Supplementary provision

Supplementary provision aggregating ₹ 6,029.67 crore was obtained in 75 cases amounting to ₹ 10 lakh or more in each case during the year. This proved unnecessary as the expenditure under the respective heads was even less than the original budget provision as detailed in **Appendix 2.6**.

2.2.8 Excessive/unnecessary Re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed.

Injudicious re-appropriation proved excessive and resulted in savings of ₹ 10 lakh and above in 16 sub-heads/sub sub-heads. Out of this, the savings in four sub-heads were more than ₹ one crore as detailed in **Appendix 2.7**.

Moreover, the re-appropriation also proved unnecessary in 67 cases as the re-appropriated amount ultimately resulted in savings of ₹ 10 lakh and above in each

case. Of these, the savings were even more than ₹ one crore in 56 sub-heads as detailed in *Appendix 2.8*.

Thus, substantial savings of more than ₹ one crore registered in 60 cases, where the re-appropriation was made, indicated that the funds could not be spent as estimated and planned under the respective heads.

2.2.9 Substantial surrenders

Table 2.1 showed total surrenders of ₹ 3,894.00 crore as on 31st March 2018. In overall cases, surrenders exceeded ₹ 10 crore and above in respect of five cases on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹ 3,120.33 crore made in those five cases, ₹ 253.47 crore (8.12 *per cent*) was surrendered at the close of the financial year. The details of such cases are given in **Table 2.6**.

Table 2.6: Cases of substantial surrenders (amount exceeding ₹ 10 crore) made on 31st March 2018

(₹ in crore)					
Sl. No.	Number and title of Grant/ Appropriation	Major Head	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6
1	1-State Legislature	4217	67.93	21.69	31.93
2	44-North Eastern Council Schemes	4552	1,122.74	14.70	1.31
3	50-Other Special Areas Programmes	4575	156.15	127.67	81.76
4	64-Roads and Bridges	3054	1,695.13	52.73	3.11
5	75-Information Technology	2852	78.38	36.68	46.80
Total			3,120.33	253.47	8.12

Thus, surrender of funds at the end of March 2018 indicated inadequate financial control by the respective departments. Delay in surrender denied the utilisation of savings for other developmental purposes.

2.2.10 Anticipated savings not surrendered

According to Para 11.17 of Assam Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated.

At the close of the year 2017-18, there were, however, 60 grants/appropriations in which substantial savings of ₹ five crore and above occurred. But the departments concerned did not surrender the amount. The amount involved in those cases was ₹ 22,514.82 crore (72 *per cent* of the total savings) (*Appendix 2.9*).

In addition to above, of the total savings of ₹ 5,825.15 crore occurred under 12 grants (saving of ₹ five crore and above registered in each grant), the departments concerned surrendered only ₹ 1,034.00 crore (18 per cent) and did not surrender ₹ 4,791.15 crore (82 per cent), details of which are given in *Appendix 2.10*.

2.2.11 Rush of expenditure

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

Audit observed that in case of 40 Major Heads under 34 grants, the departments concerned incurred total expenditure of ₹ 8,195.47 crore (expenditure exceeding ₹ 10 crore and also more than 50 per cent of the total expenditure in each case). Out of this, ₹ 5,626.74 crore (68.66 per cent) was incurred in March 2018 alone. Details are given in *Appendix 2.11*.

Major 11 cases in which more than 80 per cent of the expenditure was incurred only during the last month of the financial year are detailed in **Table 2.7**.

Table 2.7: Cases of rush of expenditure (more than 80 per cent) towards the end of the financial year 2017-18

Rush of Expenditure					
(₹ in crore)					
Sl. No.	Grant No. and Name	Head of Account	Total Expenditure during the year	Expenditure during March 2018	
				Amount	Percentage of Total Expenditure
1	9 - Transport Services	5055	80.06	78.72	98.33
2	11 – Secretariat and Attached Offices	7465	11.95	10.95	91.63
3	14 – Police	4055	157.19	134.97	85.86
4	29 – Medical and Public Health	4210	220.66	203.39	92.17
5	32 – Housing Schemes	2216	15.77	14.77	93.66
6	43 – Cooperation	2851	35.36	35.36	100.00
		2852	11.87	11.87	100.00
7	48 – Agriculture	4401	70.99	70.99	100.00
8	52 – Animal Husbandry	4403	50.23	42.72	85.05
9	66 – Compensation and Assignment to Local Bodies & PRI	3604	125.05	121.69	97.31
10	71 – Education (Elementary, Secondary etc.)	4202	16.44	16.44	100.00
11	75 – Information Technology	2852	41.70	34.74	83.31

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulation, a substantial amount incurred by the department at the fag end of the year was indicative of poor financial control over the expenditure.

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that the whole expenditure process is being reformed and Rush of Expenditure would be minimized in coming years.

2.2.12 Misclassification of expenditure

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material of permanent character, or of reducing recurring liabilities.

As per the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified as Revenue expenditure, regardless of end utilization. However, during the year, the State Government made budget provision and classified Grants-in-Aid of ₹ 3,945.04 crore under Capital major heads, instead of under the Revenue section in violation of provision of IGAS-2. Thus, during 2017-18, Revenue Deficit of the State was understated whereas Capital Expenditure was overstated to that extent.

2.3 Reconciliation of Departmental figures

2.3.1 Pendency in submission of Detailed Countersigned Contingent Bills against Abstract Contingent Bills

The Contingency Manual of the Government of Assam stipulates that detailed bills for the charges drawn in Abstract Contingent (AC) bills in a month should be submitted to the Controlling Officer (CO) by the 2nd of the following month.

The CO shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Accountant General (Accounts and Entitlements) by 25th of the following month. The Treasury Officers (TOs) should ensure that no payment is made after the 10th of a month on any AC bill unless it is certified by the drawing officer that all DCC bills for sums drawn on AC bills in the previous month have been forwarded to the CO.

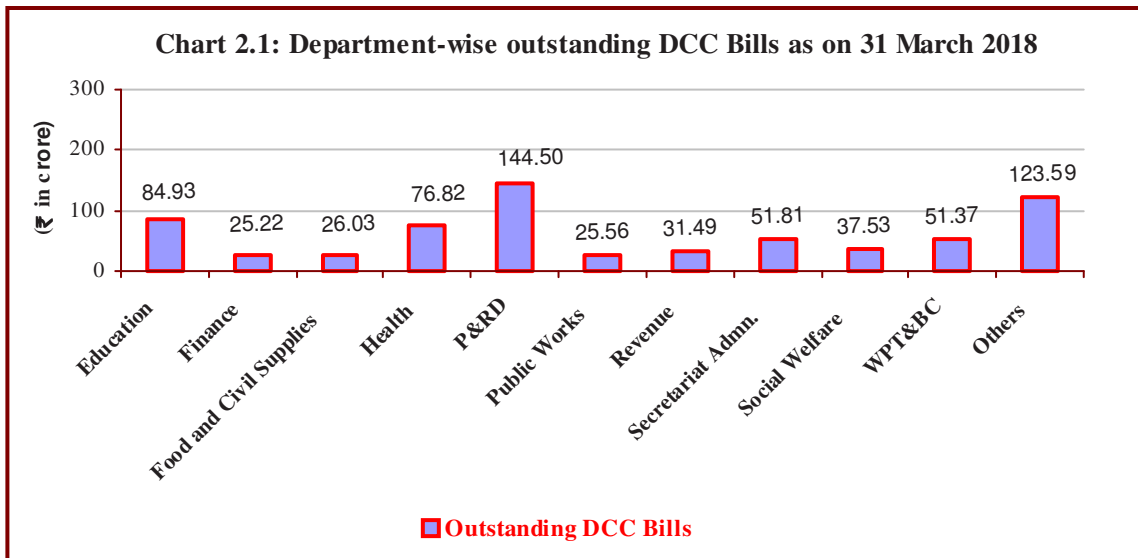
The total amount of DCC bills received was only ₹ 837.52 crore against the amount of AC bills of ₹ 1516.37 crore resulting in an outstanding balance of DCC bills of ₹ 678.85 crore as on 31 March 2018. Year-wise details are given in **Table 2.8**.

Table 2.8: Pendency in submission of DCC bills against the AC bills

Year	Amount of AC bills	Amount of DCC bills received	DCC bills received as percentage to AC bills	Outstanding DCC bills	
				No.	Amount
Upto 2015-16	1376.64	826.61	60.05	1044	550.03
2016-17	12.66	10.21	80.65	13	2.45
2017-18	127.07	0.70	0.55	9	126.37
Total	1516.37	837.52	55.23	1066	678.85

(₹ in crore)

Department-wise pending DCC bills for the years up to 2017-18 are detailed in *Appendix 2.12*. Status of outstanding DCC bills in respect of 10 major departments is also given in **Chart 2.1**.



Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs about the submission of DCC bills. Besides, the TOs should not make payments in respect of AC Bills unless DCC Bills for previous month are submitted to the CO. It is further recommended that responsibility of DDOs and TOs may be fixed if they fail to perform their prescribed duties.

During Exit Conference, the Principal Secretary, Finance stated (January 2019) that the Finance Department would issue instructions to the all Departments concerned to submit DCC Bills to the O/o the A.G. (A&E), Assam in a timely manner.

2.3.2 Un-reconciled Receipt and Expenditure

Financial Rules stipulate that receipt and expenditure recorded in the books of accounts of COs be reconciled by them every month during the financial year with those recorded in the books of the Accountant General (Accounts and Entitlements). This was to enable Controlling Officers (COs) of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts.

2.3.2.1 Non-reconciliation of Receipt and Expenditure figures by the State Government

Status of reconciliation of receipt and expenditure figures by the Controlling Officers (COs) in the State was as shown in the **Table 2.9**.

Table 2.9: Status of Reconciliation of Receipt and Expenditure figures

Sl. No.	Particulars	Total No. of COs	Fully Reconciled	Partially Reconciled	Not reconciled at all
1	Receipts	54	4	3	47
2	Expenditure	54	14	26	14

It would be evident from the above table that during 2017-18, out of 54 COs, only four carried out full reconciliation of departmental receipts figures and 14 COs carried out full reconciliation of departmental expenditure figures with those reflected in the books of the Office of the Accountant General (Accounts and Entitlements), Assam.

Audit had pointed out non-reconciliation of figures regularly in earlier Audit Reports year after year, but lapses on the part of COs in this regard continued to persist even during 2017-18 without any tangible improvement in this regard.

Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions not only results in misclassifications of the expenditure but also defeats the very objectives of budgetary process.

Thus, it is recommended that the COs should reconcile their receipts and expenditure figures regularly to ensure correctness of the accounts, failing which their responsibility should be fixed.

2.3.2.2 Non-reconciliation of expenditure figures by the Bodoland Territorial Council (BTC)

During 2013-14 to 2017-18, against the allocation of ₹ 11,329.73 crore, the Bodoland Territorial Council (BTC) authorities incurred an expenditure of ₹ 10,676.89 crore under Grant No. 78 – Welfare of Plain Tribes and Backward Classes (BTC).

Further, the information collected from the Office of the Accountant General (A&E), Assam revealed that BTC authorities had not done reconciliation for the above expenditure incurred during the period from 2013-14 to 2017-18 under the Grant No. 78. Details of year-wise expenditure have been given in **Table 2.10**.

Table-2.10: Non-reconciliation of expenditure figures by BTC

(₹ in crore)					
Grant No.	Name of the Grant	Financial Year	Nature of Expenditure	Amount of Grant/ Appropriation	Amount of Expenditure
78	Welfare of Plain Tribes and Backward Classes (Bodoland Territorial	2013-14	Revenue Voted	1,431.51	1,422.89
			Capital Voted	109.76	422.41
		2014-15	Revenue Voted	1,820.14	1,663.64
			Capital Voted	223.20	471.89
		2015-16	Revenue Voted	1,926.95	1,700.34
			Capital Voted	370.07	246.92

	Council)	2016-17	Revenue Voted	2,639.04	1,816.76
			Capital Voted	334.48	192.99
		2017-18	Revenue Voted	2,210.46	2,306.57
			Capital Voted	264.12	432.48
Total				11,329.73	10,676.89

Source: Appropriation Accounts

Non-reconciliation of expenditure resulted in variations between figures of expenditure booked in the Grant No. 78 (BTC) of the Appropriation Accounts and Annual Accounts of BTC against the same Major Head. The issue was also reported in the Audit Report on the accounts of BTC (2008-09 to 2013-14) placed before the Council (BTC) on 29 August 2017.

Thus, it is recommended that the BTC must reconcile the expenditure figures booked in the Appropriation Accounts as per the reconciliation programme drawn by the Office of the Accountant General (A&E), Assam from time to time. This would help in bringing conformity between the figures booked in the Appropriation Accounts and Annual Accounts.

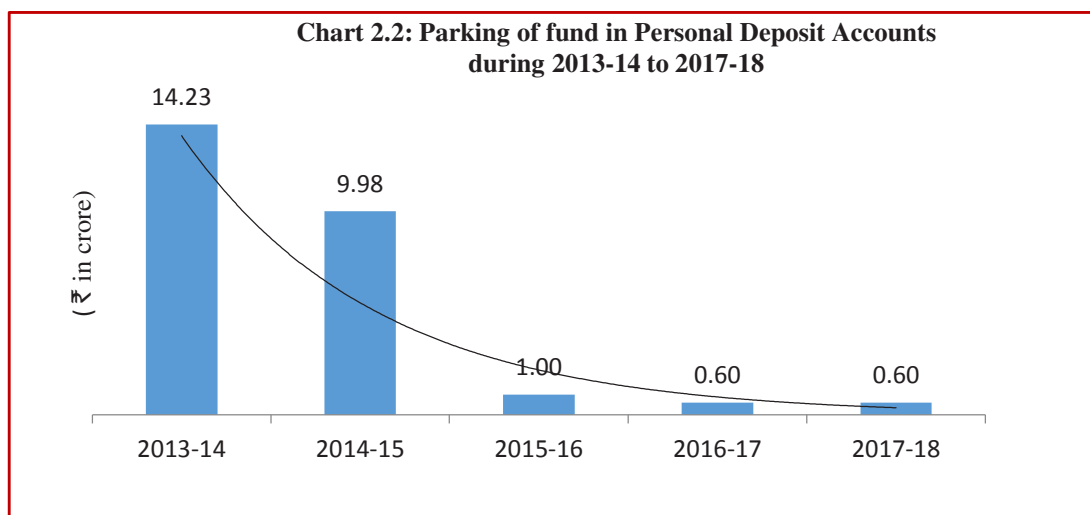
During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that the Finance Department would issue specific instructions to all the Departments for regular reconciliation of figures.

2.4 Personal Deposit Accounts

The operations of Personal Deposit Accounts (PDA) are authorised on the basis of proposal(s) received from department(s) concerned along with sanction(s) of the Finance Department of the Government of Assam.

As per specific instructions, the PDA remains operative for a financial year *i.e.*, from 1 April to 31 March and is required to be closed at the end of the financial year and if needed, PDA may be re-opened next year after observing the prescribed procedure.

Chart 2.2 showed the status of funds lying in PDA on the last day of the financial year during 2013-18.



It is evident from above Chart that the State has shown significant improvement towards closing PDA during 2013-18 as funds in PDA had reduced from ₹ 14.23 crore in 2013-14 to ₹ 0.60 crore during 2017-18.

As of 31 March 2018, there were 26 PDA being operated in the State in which an amount of ₹ 60.12 lakh was lying. Other details i.e., name of the treasury, name of PDA holder, closing balance etc., are given in **Appendix 2.13**. Thus, departments concerned had violated the provision by not closing the PDA at the end of financial year. Further, the Departmental officers had not conducted verification/reconciliation of the balances also with those maintained by the Office of the Accountant General (Accounts and Entitlement), Assam.

This practice of retaining funds in the PDA after the close of the financial year is fraught with the risk of misuse of funds and therefore, needs to be stopped. Besides, strict action needs to be taken against the officers who fail to close such PDA at the end of financial year.

2.5 Outcome of Review of selected Grant (s)

2.5.1 Introduction

The outlays on the various activities of Government are met from the Consolidated Fund which is made up of revenue receipts, loans raised by Government and recoveries of loans and advances made by the State Government.

No money can be withdrawn from the Consolidated Fund of a State for expenditure by Government unless the State Legislature approves the amount to be spent under a Major Head (or a Group of Major Heads) during the year beginning from 1 April to 31 March. This approval takes the form of Budget Grant. Demands for Grants are placed before the Legislature at the beginning of each financial year.

Audit conducted (August-September 2018) a review titled “Prescribed Budgetary Procedure and Compliance thereof under two grants (i) Grant No. 30 (Water Supply

and Sanitation) in respect of Major Heads 2215-Water Supply & Sanitation & 4215-Capital Outlay on Water Supply & Sanitation operated by Public Health Engineering Department and (ii) Grant No. 55 (Environment and Forest)” in respect of Major Heads 2406-Forestry and Wild Life, 2415-Agricultural Research and Education and 4406-Capital Outlay on Forestry and Wild Life operated by Environment and Forest Department.

Review by Audit showed that authorities concerned bypassed the mandatory provisions of Budget Manual, financial Rules etc., regarding preparation and submission of Budget Estimates (BEs), withdrawal and utilization of funds from the Consolidated Fund of the State. The accountability obligations were also not always fulfilled as brought out in the succeeding paragraphs.

2.5.2 Grant No. 30 – Water Supply and Sanitation

i) Delayed submission of Budget Estimates

As envisaged in Para 6.1 of the Assam Budget Manual 2012, the Administrative Heads are required to submit the Budget Estimates of receipts and expenditures for the succeeding year along with revised estimates for the current year to the Finance Department by 15 October each year both for General and Sixth Schedule Areas.

Audit observed on test-check of records of Public Health Engineering Department, that there were delays in submission of the Budget Estimates in respect of receipts and expenditures for the years 2014-15, 2015-16, 2016-17 and 2017-18 to the Finance Department as indicated in **Table-2.11**.

Table-2.11: Delay in submission of Budget Estimates

Grant No.	Financial Year	Due date of submission of BEs to the Finance Department	Actual date of sending the BEs to the Finance Department		Delay in submission (in days)	
			Non-Plan	Plan	Non-Plan	Plan
30	2013-14	15.10.2012	NA	NA	NA	NA
	2014-15	15.10.2013	25.11.2013	23.07.2014	40	278
	2015-16	15.10.2014	01.12.2014	14.02.2015	46	115
	2016-17	15.10.2015	02.07.2016	27.01.2016	257	102
	2017-18	15.10.2016	02.01.2017	18.01.2017	77	93

Source: Departmental Records NA: Not Available;

Delay in submission of Budget Estimates to the Finance Department ranged between 40 and 278 days, which was against the norms prescribed in the Assam Budget Manual.

ii) Unrealistic budget estimation

Assam Budget Manual provides that on receipt of the estimates from the subordinate estimating officers, the Controlling Officers (COs) will scrutinize and consolidate them for each major head or for the several minor heads of account for which the CO is responsible. The CO will then forward the estimates to the Administrative Department and the Finance Department along with copy of each of the estimates received from the estimating officers.

The summarized position of budget provision and actual expenditure thereagainst for the year 2017-18 in respect of Major Heads 2215 and 4215 under the Grant No. 30 is presented in **Table-2.12**.

Table-2.12: Summarized position of Budget Provision and Actual Expenditure

(₹ in crore)

Nature of expenditure	Major Head	Budget Provision			Actual expenditure	Saving	Percentage of Savings
		Original	Supplementary	Total			
Revenue	2215	475.96	58.56	534.52	417.65	116.87	21.86
Capital	4215	1210.55	926.04	2136.59	2130.82	5.77	0.27
Total		1686.51	984.60	2671.11	2548.47	122.64	4.59

Source: Appropriation Accounts (2017-18)

It is evident from the **Table 2.12** that budget estimation under the Major Head 4215 was accurate as actual expenditure under the head was almost equivalent to the budget provision under the Grant No. 30. However, there was overestimation of funds under the Major Head 2215 as the percentage of savings stood 21.86 per cent of the total budget provision. This was indicative of the fact that the estimation was made without proper analysis of actual requirement.

iii) Unnecessary Supplementary Grant

Supplementary Grant as defined in the Para-8 of Budget Manual means an additional provision included in an Appropriation Act during the course of a financial year, to meet expenditure in excess of the amount previously included in the Appropriation Act for that year.

Audit observed on the basis of test check of records for the year 2017-18 that supplementary provision of ₹ 58.56 crore under Major Head 2215 proved unnecessary as the expenditure of ₹ 417.65 crore did not even reach the level of original provision as detailed in **Table-2.13**.

Table-2.13: Unnecessary supplementary Provision

(₹ in crore)					
Grant No.	Head of Account	Original Provision	Actual expenditure	Savings out of original provision	Supplementary Grants
30	2215	475.96	417.65	58.31	58.56

Source: Appropriation Accounts 2017-18

This indicated the poor financial management on the part of Public Health Engineering Department as the supplementary provision was made without assessing actual requirement. Thus, there was need for strengthening monitoring controls for ensuring financial discipline.

iv) Rush of expenditure

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

Audit observed that out of total expenditure of ₹ 2,548.47 crore, PHED, Assam incurred an expenditure of ₹ 934.15 crore (36.66 per cent) in March 2018 during 2017-18 under the Major Heads 2215 and 4215. Details are given in **Table 2.14**.

Table 2.14: Rush of expenditure

(₹ in crore)						
Major Head	Total Provision			Total Expenditure	Expenditure in March	Percentage of Total Expenditure
	Original	Supplementary	Total			
2215	475.96	58.56	534.52	417.65	61.22	14.66
4215	1210.55	926.04	2136.59	2130.82	872.93	40.97
Total	1686.51	984.60	2671.11	2548.47	934.15	36.66

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulations, the department incurred a substantial amount at the fag end of year. This was indicative of poor financial control over the expenditure.

v) Anticipated savings not surrendered

According to Para 11.17 of Assam Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated.

Audit observed that at the close of the year 2017-18, PHE department incurred an expenditure of ₹ 2,548.47 crore against the budgetary allocation of ₹ 2671.11 crore and this resulted into savings of ₹ 122.64 crore. However, the savings of ₹ 122.64 crore were not surrendered by the PHE department as detailed in preceding **Table 2.12**.

Had the surrenders been made in time, the funds could have been utilised for other development purposes by the needy departments.

vi) Persistent Savings

Audit observed that substantial portion of the budget grants remained unutilized due to non-achievement of projected financial outlays in the respective years. The Finance/Administrative Department made budget allocation without considering the previous year's expenditure which resulted in persistent savings during 2013-18 under the Grant No. 30 as shown in **Table-2.15**.

Table 2.15: Persistent Savings

(₹ in crore)						
Grant No.	Year	Head of Account	Total grant	Total expenditure	Saving	Savings (per cent)
30 (Water Supply and Sanitation)	2013-14	4215	491.80	106.88	384.92	78.27
	2014-15	4215	1550.98	480.88	1070.10	69.00
	2015-16	4215	2146.32	456.39	1689.93	78.74
	2016-17	4215	2112.16	1097.36	1014.80	48.05
	2017-18	4215	2136.59	2130.82	5.77	0.27
Total			8437.85	4272.33	4165.52	49.37

Source: Appropriation Accounts

Persistent savings ranged between 48.05 per cent and 78.74 per cent under the Major Head 4215 during 2013-17. This indicated that the process of preparation of Budget Estimates by the department was unrealistic and needs to be revisited.

vii) Lack of Budgetary control and monitoring

Under the provision of Para 11.16 of the Budget Manual, for monitoring the progress of expenditure and provisions of additional funds when required, a statement in Form-O in duplicate should be submitted by the CO twice a year to reach the Finance Department, once by 25 November and again by the 1 January at the latest.

The first statement should be based on the previous seven months actual expenditure and the second on eight months actual expenditure, specifying the reasons for anticipated savings and excesses of expenditure over the sanctioned budget grants under each head. These returns would enable Finance Department to consider adjustment of budgetary provisions and additional financial implication, if any.

Audit observed that the Chief Engineer (Sanitation) of Public Health Engineering Department, Assam had not prepared and submitted such statement/return to the Finance Department.

On this being pointed out, the Chief Engineer (Sanitation) of Public Health Engineering Department, stated (October 2018) that they had neither prepared

Form-O nor submitted to the Finance Department. Thus, non-compliance of the instructions of the Budget Manual by the COs resulted in shortcoming like unutilized budget provision, rush of expenditure etc., as mentioned in preceding paragraphs. These being necessary control measures, action may be taken against officers concerned for their failure to adhere to such provisions.

viii) Gender Budget

Scrutiny of Gender Budget (2017-18) disclosed that an amount of ₹ 1,453.63 crore was earmarked by the PHE Department for implementation of Piped Water Supply Schemes and installation of Spot Sources in Rural habitations to benefit 3.37 lakh women of the State as detailed in **Table 2.16**.

Table 2.16: Gender Budget (2017-18)

Head of Account	Name of the Scheme	Budget allocation (₹ in crore)		Total (₹ in crore)	Nos. of Targeted beneficiaries	Expenditure
		Establishment Expenditure etc.	SOPD, CSS etc.			
4215-Capital Outlay on Water Supply & Sanitation and 2215-Water Supply & Sanitation	Implementation of Piped Water Supply Schemes and installation of Spot Sources in Rural habitations	874.38	579.25	1453.63	3.37 lakh	Nil

Audit observed that the purpose of preparation of Gender Budget was defeated as no expenditure was incurred during the year on the scheme as stated by the Chief Engineer (PHE), Water (December 2018).

ix) Budget Commitment

The Finance Minister, Government of Assam in his budget Speech for the year 2017-18 made commitment to provide drinking water to Luming town and to provide Solar Power System in Chaparis, Majuli, Remote and other difficult areas and to provide potable water in tea garden areas. An amount of ₹ 19 crore was earmarked in the budget for the above purposes as detailed in **Table 2.17**.

Table: 2.17: Non-fulfillment of Budget Commitment (2017-18)

(₹ in crore)		
Scheme	Budget Allotment	Expenditure
To provide drinking water to Lumding town	10	Nil
Solar Power System in Chapraris, Majuli and other difficult areas	4	Nil
To provide potable water in tea garden areas	5	Nil
Total	19	Nil

Audit, however, observed that commitment made in the budget was not materialized as no expenditure was incurred during 2017-18 on the schemes announced in the Budget for the PHE Department.

In reply, the Chief Engineer (PHE), Water stated (December 2018) that schemes could not be started during 2017-18 due to technical and ground conditions. Thus, the commitment made during budget speech could not be implemented due to lack of planning and timely action to undertake the execution of slated works.

2.5.3 Grant No. 55 – Environment and Forest

i) Delayed submission of Budget Estimates

As envisaged in Para 6.1 of the Assam Budget Manual 2012, the Administrative Heads are required to submit the Budget Estimates of receipts and expenditures for the succeeding year along with revised estimates for the current year to the Finance Department by 15 October each year both for General and Sixth Schedule Areas.

On scrutiny of records of Environment and Forest Department, it was observed that there were delays in submission of the Budget Estimates in respect of receipts and expenditures for the years 2014-15, 2015-16, 2016-17 and 2017-18 to the Finance Department as indicated in **Table-2.18**.

Table-2.18: Delay in submission of Budget Estimates

Grant No.	Financial Year	Due date of submission of BE's to the Finance Department	Actual date of submission to the Finance Department	Delay in submission (in days)
55	2013-14	15-10-2012	NA	NA
	2014-15	15-10-2013	25-09-2014	345
	2015-16	15-10-2014	23-02-2015	131
	2016-17	15-10-2015	12-07-2016	271
	2017-18	15-10-2016	24-01-2017	101

Source: Departmental Records; NA: Not Available

Delay in submission of Budget Estimates to the Finance Department ranged between 101 and 345 days, which was against the norms prescribed in the Assam Budget Manual.

ii) Unrealistic budget estimation

Assam Budget Manual provides that on receipt of the estimates from the subordinate estimating officers, the Controlling Officers (COs) will scrutinize and consolidate them for each major head or for the several minor heads of account for which the CO is responsible. The CO will then forward the estimates to the Administrative Department and the Finance Department along with copy of each of the estimates received from the estimating officers.

The summarized position of budget provision and actual expenditure there against for the year 2017-18 under the Grant No. 55 is presented in **Table-2.19**.

Table-2.19: Summarized position of Budget Provision and Actual Expenditure

Nature of Expenditure	Major Head	Budget Provision			Actual expenditure	Saving	Percentage of Savings
		Original	Supplementary	Total			
Revenue	2406 & 2415	850.16	77.70	927.86	473.60	454.26	48.96
Capital	4406	14.45	Nil	14.45	1.02	13.43	92.94
Total		864.61	77.70	942.31	474.62	467.69	49.63

Source: Appropriation Accounts (2017-18)

It would be evident from the **Table 2.19** that the savings against the budget provision under Grant No. 55 stood at 49.63 *per cent* during 2017-18. This was indicative of the fact that the estimation was made without proper analysis of actual requirement. This calls for revamping of the budget preparation exercise through training and capacity building.

iii) Unnecessary Supplementary Grant

Supplementary Grant as defined in the Para-8 of Budget Manual means an additional provision included in an Appropriation Act during the course of a financial year, to meet expenditure in excess of the amount previously included in the Appropriation Act for that year.

As a result of the test check of records for the year 2017-18, Audit observed that supplementary provision of ₹ 77.70 crore under Major Head 2406 and 2415 proved unnecessary as the expenditure of ₹ 473.60 crore did not even reach the level of original provision (₹ 850.16 crore) as detailed in **Table-2.20**.

Table-2.20: Unnecessary supplementary Provision

Grant No.	Major Head	Budget Allotment			Expenditure	Savings out of original provision
		Original	Supplementary	Total		
55	2406 & 2415	850.16	77.70	927.86	473.60	376.56

Source: Appropriation Accounts (2017-18)

This indicated the poor financial management on the part of Environment and Forest Department as the supplementary provision was made without assessing actual requirement.

iv) Rush of expenditure

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

Audit observed that out of total expenditure of ₹ 474.62 crore, Forestry and Wildlife Department, Assam incurred an expenditure of ₹ 145.73 crore (30.71 per cent) in March 2018 of financial year 2017-18 under the Major Head 2406, 2415 and 4406 as detailed in **Table 2.21**.

Table 2.21: Rush of expenditure

Major Head	Total Provision			Total Expenditure during the year	Expenditure in March	Percentage of Total Expenditure
	Original	Supplementary	Total			
2406	833.26	77.70	910.96	465.12	144.11	30.98
2415	16.90	0	16.90	8.48	0.80	9.43
4406	14.45	0	14.45	1.02	0.82	80.39
Total	864.61	77.70	942.31	474.62	145.73	30.71

For a sound financial management, uniform pace of expenditure should be maintained. Thus, contrary to the spirit of financial regulations, the department incurred a substantial amount at the fag end of year. This was indicative of poor financial control over the expenditure.

v) Persistent Savings

Audit observed that substantial portion of the budget grants remained unutilized due to non-achievement of projected financial outlays in the respective years. The Finance/Administrative Department made budget allocation without considering the previous year's expenditure which resulted in persistent savings during 2013-18 under the Grant No. 55 (Environment and Forest) as shown in **Table 2.22**.

Table 2.22: Persistent Savings

Grant No.	Financial Year	Total Grant	Expenditure	Savings	Savings as percentage of grant received
					(₹ in crore)
55	2013-14	631.95	386.73	245.22	38.80
	2014-15	539.63	308.74	230.89	42.79
	2015-16	605.33	301.18	304.15	50.25
	2016-17	787.23	451.83	335.40	42.61
	2017-18	942.31	474.62	467.69	49.63

Source: Appropriation Accounts

Persistent savings ranged between 38.80 *per cent* and 50.25 *per cent* during 2013-18 under the Grant No. 55. This indicated that the process of preparation of Budget Estimates by the department was not strict and realistic and needs to be revisited.

vi) Lack of Budgetary control and monitoring

Under the provision of Para 11.16 of the Budget Manual, for monitoring the progress of expenditure and provisions of additional funds when required, a statement in Form-O in duplicate should be submitted by the Controlling Officers (COs) twice a year to reach the Finance Department, once by 25 November and again by the 1 January at the latest.

The first statement should be based on the previous seven months actual and the second on eight months actual, specifying the reasons for anticipated savings and excesses of expenditure over the sanctioned budget grants under each head. These returns would enable Finance Department to consider adjustment of budgetary provisions and additional financial implication, if any.

Audit observed that the Principal Chief Conservator of Forests & Head of Forest Force, Assam had not prepared and submitted such statement to the Finance Department.

On this being pointed out, the Environment and Forest Department stated (October 2018) that it had neither prepared Form-O nor submitted the same to the Finance Department. Thus, non-compliance of the instruction of the Budget Manual by the COs resulted in shortcoming like unrealistic budget estimation, rush of expenditure etc., as mentioned in preceding paragraphs, which calls for fixing of responsibility of the officials at fault.

vii) Anticipated savings not surrendered

As per Para 11.17 of the Assam Budget Manual, 2012, all the Controlling Officers are required to submit a statement of anticipated savings to the Finance (Budget) Department not later than 15 February of each year. The statement of anticipated savings is necessary for: -

- (i) Re-appropriation of savings against the excess under any Major Head within the same grant;
- (ii) For preparation of the Revised Estimates of expenditure.

Audit observed that at the close of the financial year 2017-18, Environment and Forest Department incurred an expenditure of ₹ 474.62 crore against the budgetary allocation of ₹ 942.31 crore and this resulted into savings of ₹ 467.69 crore. However, the savings of ₹ 467.69 crore were not surrendered by the Environment and Forest department as detailed in preceding **Table 2.19**.

Had the surrenders been made in time, the funds could have been utilised for other development purposes. As such, financial controls and monitoring need to be

strengthened to ensure surrender of anticipated savings for meaningful utilization for other developmental activities.

viii) Budget Commitment

The Minister of Finance, Government of Assam, while delivering the Budget speech for the year 2017-18, committed ₹ 45 crore on five schemes to be implemented by Environment & Forest Department. Further details of the schemes are given in **Table 2.23**.

Table: 2.23: Non-fulfillment of Budget Commitment (2017-18)

(₹ in crore)

Sl. No.	Scheme/projects announced in the Budget Speech (2017-18)	Amount committed in Budget Speech	Budget Allotment	Expenditure	Savings
1	To set up 2 Interpretation Centre cum Museums at Jaypur and Manas Wildlife Sanctuary	Nil	10	Nil	10
2	To help Assam gain the status of Carbon Negative State	5	Nil	Nil	Nil
3	For improvement of forest cover through restoration and afforestation	15	Nil	Nil	Nil
4	Green initiative for greater Guwahati city	5	Nil	Nil	Nil
5	To provide sophisticated arms and equipment to forest guards and forest protection forces	20	10	10	Nil
Total		45	20	10	10

Source: *Budget Speech (2017-18) and Detailed Appropriation Accounts (2017-18)*

Audit, however, observed that commitment made in the budget did not materialize as only an expenditure of ₹ 10 crore was incurred by the Environment and Forest Department during 2017-18 on the schemes announced in the Budget.

2.6 Significant audit observations

- Sound financial management requires advance planning and accurate estimation of revenue and expenditure. There were instances of excess expenditure or substantial savings with reference to budget provision made during the year, exhibiting weakness in expenditure monitoring and control.
- During the year 2017-18, Government of Assam (GOA) incurred expenditure of ₹ 68,586.99 crore against the total grants and appropriations of ₹ 99,453.08 crore resulting in overall savings of ₹ 30,866.09 crore. The overall savings of ₹ 30,866.09 crore stood at 31 per cent of total grants and appropriations. This shows poor financial management by the State.

- The overall savings of ₹ 30,866.09 crore was the net result of total savings of ₹ 31,130.69 crore in 84 grants and three appropriations under Revenue Section and 58 grants and one appropriation under Capital Section offset by excess of ₹ 264.60 crore in two grants under Revenue Section and one grant under Capital Section.
- Against the overall savings of ₹ 30,866.09 crore, only an amount of ₹ 3,900.00 crore (12.64 *per cent*) was surrendered during 2017-18, of which ₹ 3,894.00 crore (99.85 *per cent*) was surrendered on the last day of the year i.e., 31 March 2018.
- Excess expenditure over allocation amounting to ₹ 9,323.63 crore pertaining to years from 2005-06 to 2016-17 was yet to be regularized as of November 2018. The cases of excess expenditure over grants are serious matters and are in violation of the wishes of the Legislature, which calls for fixing of responsibility in this regard to discourage this practice.
- Supplementary provision aggregating ₹ 6,029.67 crore obtained in 75 cases (₹ 10 lakh or more in each case) proved unnecessary as the expenditure under the respective heads was even less than the original budget provision.
- At the close of the year 2017-18, there were 60 grants/appropriations in which substantial savings of ₹ five crore and above occurred. But the departments concerned did not surrender the amount. The amount involved in these cases was ₹ 22,514.82 crore (72 *per cent* of the total savings).
- The total amount of Detailed Countersigned Contingent (DCC) bills received was only ₹ 837.52 crore against the amount of Abstract Contingent (AC) bills of ₹ 1,516.37 crore, leaving an outstanding balance on account of non-submission of DCC bills of ₹ 678.85 crore as on 31 March 2018.
- Out of 54 COs, only four carried out full reconciliation of departmental receipts figures and 14 carried out full reconciliation of departmental expenditure figures with those reflected in the books of the Office of the Accountant General (Accounts & Entitlement), Assam.
- The Accountant General (A&E), Assam called for reasons for savings/excesses in respect of 2,310 sub-heads/sub sub-heads. Government of Assam did not furnish any explanation for variation in respect of 1,962 sub-heads/sub sub-heads. While for 86 sub-heads/sub sub-heads partial explanation was received. Complete explanation furnished in respect of 262 sub-heads/sub sub-heads have been incorporated in the Appropriation Accounts of 2017-18.
- Excessive/unnecessary re-appropriations of funds were also observed. Unrealistic budgetary allocations resulting in substantial savings, unnecessary supplementary grants and expenditure without provisions pointed to poor budget management.

Chapter - III

Financial Reporting

Chapter III Financial Reporting

A sound internal financial reporting with relevant and reliable information significantly contributes to the efficient and effective governance by the State Government. This Chapter provides an overview and status of the State Government on the compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing of Utilization Certificates

Rule 517 (Appendix 16) of Assam Financial Rules provides that every grant made for a specified object is subject to the implied conditions such as (i) the grant shall be spent for the intended purpose within a reasonable time, if no time-limit has been fixed by the sanctioning authority, and (ii) any portion of the amount which is ultimately not required for expenditure for the purpose shall be duly surrendered to the Government.

Audit observed that 9,370 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 17,935.10 crore given to 53 departments of the State Government during the period from 2001-02 to 2016-17 had not been submitted. During 2017-18, 2,267 grants worth ₹ 15,958.31 crore were given for which UCs will become due for submission in 2018-19.

The Department-wise break-up of outstanding UCs as on 31 March 2017 is given in **Appendix 3.1**. Status of outstanding UCs in respect of 10 major departments is also given in **Chart 3.1**. Further, the age-wise delays in submission of UCs is summarised in **Table 3.1**.

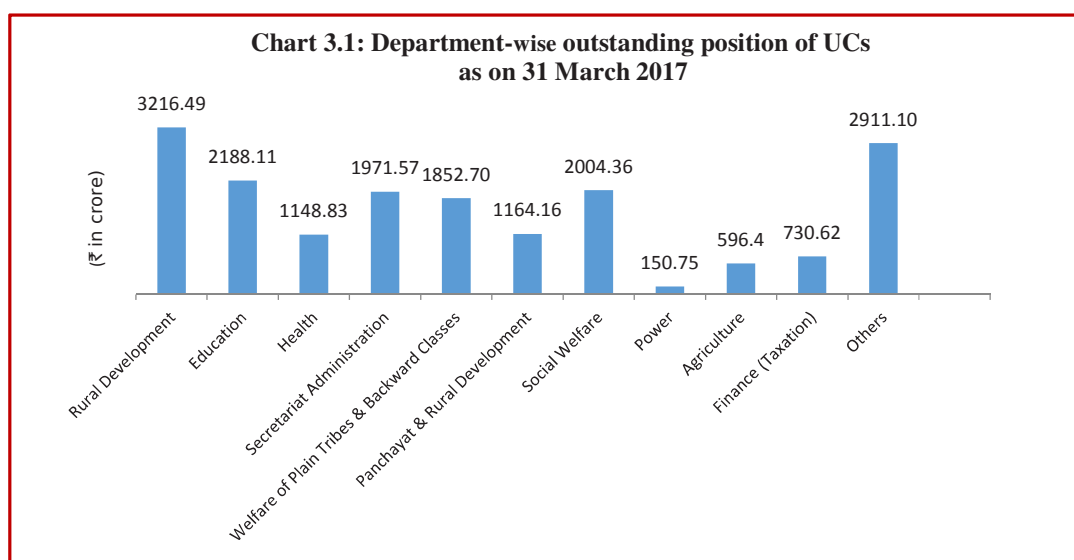


Table 3.1: Age-wise Arrears of Utilisation Certificates as on 31 March 2017

Sl. No.	Range of Delay in Number of Years	Total grants paid		Outstanding Utilisation Certificates		Percentage of outstanding amount
		Number	Amount	Number	Amount	
1	0-1	1,863	12,270.39	819	7,398.01	41.25
2	1-3	2,243	8,803.19	1,532	5,417.16	30.20
3	3 and above	18,488	10,299.05	7,019	5,119.93	28.55
Total		22,594	31,372.63	9,370	17,935.10	--

Source of data: Data compiled by O/o the Accountant General (Accounts and Entitlements), Assam

Out of 9,370 UCs worth ₹ 17,935.10 crore pending as of March 2017, 7,019 UCs involving ₹ 5,119.93 crore were pending for more than three years.

Pendency of UCs mainly pertained to Agriculture (91 UCs: ₹ 596.40 crore), Education (4,427 UCs: ₹ 2,188.11 crore), Finance (Taxation) (420 UCs: ₹ 730.62 crore), Health (123 UCs: ₹ 1148.83 crore), Planning and Development (216 UCs: ₹ 322.93 crore), Power (10 UCs: ₹ 150.75 crore), Panchayat and Rural Development (169 UCs: ₹ 1164.16 crore), Revenue (119 UCs: ₹ 208.06 crore), Rural Development (76 UCs: ₹ 3216.49 crore), Secretariat Administration (122 UCs: ₹ 1971.57 crore), Social Welfare (706 UCs: ₹ 2004.36 crore), Town and Country Planning (119 UCs: ₹ 340.29 crore), and Welfare of Plain Tribes and Backward Classes (WPT&BC) (891 UCs: ₹ 1852.70 crore).

Though similar observations were made in earlier Audit Reports of the Comptroller and Auditor General of India, but the State Government did not make efforts to ensure submission of UCs by the respective departments within the prescribed time frame. In the absence of the UCs, the Audit could not ascertain whether the recipients had utilised the grants for the purposes for which those were given.

Non-submission of Utilization certificates is fraught with the risk of misappropriation. A monitoring system should be evolved by the State Government so that expeditious submission of UCs by the recipients is ensured. Besides, the Government needs to take appropriate action against the persons responsible for not ensuring submission of UCs in a timely manner.

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that State succeeded in minimising the quantum of outstanding UCs during 2017-18. Similar efforts would be made in the upcoming year also.

3.2 Submission of Accounts/Audit Reports of Autonomous Bodies/Councils

Several Autonomous Bodies have been set up by the State Government in the field of Urban Development, Agriculture and Allied Services, Khadi and Village Industries, Legal Services and Sixth Schedule Areas. A large number of these Bodies are audited by the C&AG of India with regard to the verification of their

transactions, operational activities and accounts, review of internal management and financial control, review of system and procedures etc.

The audit of the accounts of 11 Autonomous Bodies and three Autonomous Councils in the State has been entrusted to the Comptroller and Auditor General. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature are indicated in *Appendix 3.2*. The range of delay in submission of accounts to Audit by Autonomous Bodies is summarised in **Table 3.2**.

Table 3.2: Delays in submission of Accounts

Delays in submission of accounts (In months)	Autonomous Bodies/Councils		Reasons for the delay
	Number	Accounts	
0-6	2	3	Accounts not finalised
6-12	4	5	
12-18	4	6	
18-24	5	5	
24 and above	8	16	
Total	23	35	--

Out of 93 accounts (including account of current year) of 11 Autonomous Bodies and three Autonomous Councils (*Appendix-3.2*), 13 Autonomous Bodies/Councils submitted 21 accounts with delay ranging from 18 to 24 months and above. Audit observed that 51 accounts were in arrears for periods ranging from five to 137 months as of November 2018. Assam Khadi and Village Industries Board, Guwahati had not submitted their accounts from 2006-07 onwards i.e., since last 12 years.

The State Government disbursed funds to these Autonomous Bodies regularly. In the absence of accounts and subsequent audit, it could not be verified whether the funds received and expenditure incurred had been properly accounted for and the purpose for which the funds were disbursed, were achieved.

Besides, delay in finalisation of accounts carries the risk of financial irregularities remaining undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted.

Thus, there was a need for the Autonomous Bodies/Councils to submit their accounts to Audit in a timely manner.

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that instructions would be issued to all concerned for timely submission of Accounts.

As the position of activities of above autonomous bodies was not transparent in the absence of finalised accounts, it is recommended that the Government should put in place appropriate mechanism prescribing duties of these bodies and that of the Departments/Offices concerned to ensuring necessary reporting and compliance to guard against the repetition of such lapses. Besides, accountability mechanism also needs to be put in place to fix responsibility of persons found at fault.

3.3 Submission of Accounts by PSUs, Government Bodies/ Authorities

In order to identify the institutions, which attract audit under Sections 14, 19 (1), 19 (3) and 20 (1) of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Departments are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions.

The accounts of 46 Bodies/Authorities received (accounts for the years 2005-06 to 2016-17) during the current year attracted audit by the C&AG of India. Audit scrutinized 111 accounts during 2017-18 including arrear accounts of those PSUs, Bodies and Authorities which were due for audit.

The Principal Accountant General (Audit), Assam had not received 472 annual accounts of 79 PSUs, Government Bodies and Authorities (due up to 2017-18) as of December 2018. The Department-wise details of these accounts of Autonomous Bodies and PSUs are given in *Appendix 3.3 (i) and Appendix 3.3 (ii)* respectively. Further, their age-wise pendency is presented in **Table 3.3**.

Table 3.3: Age-wise arrears of Annual Accounts due from the Government Bodies/Authorities and PSUs

Sl. No.	Delay in Number of Years	No. of the Accounts	Reasons for delay
1	0-1	79	Accounts not finalised
2	1-3	101	
3	3-5	59	
4	5-10	75	
5	10-20	102	
6	More than 20	56	
Total		472	--

Of the 79 Government Bodies/Authorities, 17 Bodies/Authorities under Industries and Commerce Department did not furnish the accounts. In the absence of annual accounts and subsequent audit of those 79 Bodies and Authorities involving 472 annual accounts, the proper accountal/ utilisation of the grants and loans disbursed to those Bodies/Authorities remained unverified. Audit took up the matter of non-submission of accounts of the defaulting Autonomous Bodies with the authorities concerned from time to time, but no tangible results were achieved.

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that instructions would be issued to all concerned for submission of outstanding Accounts.

As the position is not very encouraging, there is need to put in place necessary mechanism prescribing duties of persons/authorities concerned for ensuring timely submission of accounts.

3.4 Funds disbursed to Autonomous Councils (other than Sixth Schedule areas), Development Councils and Development Authorities

In addition to the Autonomous Bodies/Councils/ Government Bodies mentioned in the preceding **Para-3.2** and **Para-3.3** respectively, the Government of Assam (GOA), through various Acts passed by the Legislature/ Ordinances of the Government, created six Autonomous Councils (other than in Sixth Schedule Areas), 31 Development Councils and 24 Development Authorities. The State Government disbursed substantial funds to the extent of ₹ 615.56 crore¹ to such Councils and Authorities from the Consolidated fund of the State during last three years i.e., 2015-18.

The State Government entrusted the audit of six Autonomous Councils and 19 Development Councils to the C&AG of India in October 2013. The C&AG however, could not take up audit due to non-finalisation of the terms and conditions of the entrustment as well as non-submission of annual accounts. Besides, the Government had not entrusted the audit of remaining 12 Development Councils and 24 Development Authorities to C&AG of India (December 2018).

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that since these Councils/Authorities were not preparing the Accounts, the Department would consider applying pre-condition for release of further funds only after submission of Accounts.

It is recommended that release of further grants may be made only after submission of accounts pertaining to previous grants. Appropriate penal provisions may also be prescribed for failure to ensure compliance.

¹ Six Autonomous Councils	: ₹ 605.49 crore (2015-16 to 2017-18)
31 Development Councils	: ₹ 9.07 crore (2015-16 to 2017-18)
24 Development Authorities	: ₹ 1.00 crore (2015-16 to 2017-18)
Total	: ₹ 615.56 crore

3.5 Money kept out of Government Account

Assam Treasury Rules & Subsidiary Orders (Rule 16, SO 50) read with Rules 62 and 63 of Assam Financial Rules stipulate that no money shall be drawn from the treasury unless it is required for immediate disbursement.

Government of Assam introduced (19 November 2005) a system of payment of salaries and wages of the State Government employees through bank account for the purpose of avoiding Banking Cash Transaction Tax (BCTT). Under the above order, DDOs opened Current Bank Accounts in respective Treasury Bank branches for deposit of salaries, wages and personal claims etc., of employees to be disbursed through bank instruments or by way of transfer to employee's bank accounts.

In May 2013, the State Government ordered for closure of all such Bank Accounts by 30 September 2013 directing to (1) deposit the funds remaining unutilised during last three years or more to the State Exchequer under appropriate Head of Accounts and (2) utilise and disburse the balance amount for the purpose for which the money was drawn and to deposit the remaining undisbursed amount to State Exchequer.

The Government further directed (September 2013) to keep funds against the committed liabilities (due for disbursement) in Civil Deposit subject to the condition that the same would be disbursed within a period of three months i.e., latest by 31 December 2013.

The issue of non-compliance with above Government's directions by the different DDOs was mentioned repeatedly in the earlier Audit Reports of CAG on State Finances. This issue was also taken up (April 2015) by the CAG with the Chief Minister of Assam for taking remedial measures, but the required action had not been taken.

Audit further verified the status of such funds during April-September 2018 and found that the current account balances was ₹ 73.63 crore as on 31 March 2018 in respect of 10 DDOs as detailed in *Appendix 3.4*. Further, unspent balances lying in different bank instruments in respect of 17 DDOs were ₹ 1072.90 crore as on 31 March 2018 as detailed in *Appendix 3.5*.

Thus, it was evident that the basic principle of Government finances, that money has to be withdrawn only when it is required, had been violated. Especially in States where financial resources are scarce, premature withdrawal places stress on the fiscal system and puts burden on exchequer by way of higher interest costs. Moreover, it misleads the Legislature and other stakeholders as amounts withdrawn though not actually disbursed are reported as expenditure. Once out of Government control, there is scope for misuse and misappropriation of money.

During Exit Conference, the Commissioner and Secretary, Finance stated (January 2019) that the Finance Department would issue appropriate directions to the authorities concerned to close such accounts.

It is recommended that Government must ensure that the Government money is not kept out of Government Account in an un-authorized manner and that strict action should be taken for violation of such directions/provisions.

3.6 Discrepancy of ₹ 52.63 crore due to non-reconciliation between bank balance and cash book balance

Rule 95 (3) of Assam Financial Rules provides that every Drawing and Disbursing Officer (DDO) should satisfy himself by way of periodical examination, at least once in three months that the actual cash corresponds with the book balance.

Audit found that in 17 sample DDOs, there was a difference of ₹ 52.63 crore (**Appendix 3.6**) between the balances in cash book and bank pass books during 2017-18. Thus, 17 DDOs did not reconcile the discrepancy in contravention of the above Rule. Due to this, actual amount of unspent balances was not ascertainable.

Thus, it is recommended that DDOs concerned should reconcile the balances of cash book with those recorded in bank pass books periodically to ensure the correctness of accounts.

3.7 Short-transfer of Labour Cess to the Labour Welfare Board

Under Section 3 of the Building and Other Construction Workers' Welfare Cess Act 1996, there shall be levied and collected a cess at such rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer as the Government may, by notification in the Official Gazettee, from time to time specify. As per rule 5(3) of the Building and Other Construction Workers Welfare Cess Rule 1998, the amount collected shall be transferred to the Building and Other Construction Workers' Welfare Board within thirty days of its collection.

Audit, however, noticed that an amount of ₹ 18.64 crore was not transferred to the Board, which was in violation of the Rule. Year-wise details of collection of cess and their transfer are detailed in the **Table 3.4**.

Table 3.4: Collection of Workers' Welfare Cess and their transfer to the Building and Other Construction Workers' Welfare Board

(Amount in ₹)

Sl. No.	Financial Year	Amount of Cess collected in the State of Assam under the Building and Other Construction Workers' Welfare Cess Act' 1996 from 2007-08 to 2017-18	Amount of Cess transferred to the Building and Other Construction Workers' Welfare Board	Short transfer
1	2007-2008	Nil	Nil	Nil
2	2008-2009	3,91,02,961.00	3,91,02,961.00	Nil
3	2009-2010	11,79,37,485.00	11,79,37,485.00	Nil
4	2010-2011	53,70,77,253.00	53,70,77,253.00	Nil
5	2011-2012	58,87,60,125.36	58,87,60,125.36	Nil
6	2012-2013	76,81,48,788.99	76,81,48,788.99	Nil
7	2013-2014	97,87,98,381.20	97,27,87,138.23	60,11,242.97
8	2014-2015	94,15,04,459.69	93,50,59,483.84	64,44,975.85
9	2015-2016	91,94,39,592.14	85,55,44,417.48	6,38,95,174.66
10	2016-2017	141,38,78,553.00	130,38,75,543.47	11,00,03,009.53
11	2017-2018	160,15,16,792.00	160,15,16,792.00	Nil
Total		7,906,164,391.38	7,719,809,988.37	18,63,54,403.01

Thus, the Departments concerned should transfer the full Cess amount so collected to the Building and Other Construction Workers' Welfare Board immediately for its end utilization.

3.8 Follow-up on Audit Reports

The Reports of the Comptroller and Auditor General of India on State Finances in respect of the Government of Assam have been commenting upon Government's finances since 2008-09. These Audit Reports can achieve the desired results only when they evoke positive and adequate response from the Government/administration itself. To ensure accountability of the executive about the issues contained in the Audit Reports, the Public Accounts Committee of Assam Legislative Assembly issued instructions (September 1994) for submission of *suo motu* Action Taken Notes (ATNs) by the administrative departments concerned within three months of presentation of the Audit Reports to the State Legislature.

Audit Reports on State Finances for the years from 2008-09 to 2016-17 were placed before the State Legislature on 02 March 2010, 07 February 2011, 30 March 2012, 04 April 2013, 04 August 2014, 31 March 2015, 18 July 2016, 10 March 2017 and 06 April 2018 respectively. But *suo motu* ATNs on the observations made in the Audit Reports had not been submitted by various departments.

3.9 Significant Findings

State Government's compliance with various rules, procedures and directives was unsatisfactory as 9,370 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 17,935.10 crore paid to 53 departments of the State Government during the period from 2001-02 to 2016-17 were in arrears. Non-submission of Utilization certificates is fraught with the risk of misappropriation.

Delays also occurred in submission of annual accounts by some of the Autonomous Bodies/ Councils and Authorities. Further, 79 Government Bodies/Authorities and PSUs did not submit 472 annual accounts due up to 2017-18 to the Principal Accountant General (Audit), Assam.

The recommendations are:

Departments should submit UCs timely in respect of the grants received for specific purposes.

Government departments should take urgent action so that the Government/Autonomous Bodies and PSUs submit their outstanding accounts expeditiously.



(RASHMI AGGARWAL)
Principal Accountant General

Guwahati
The 31 May 2019

Countersigned



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The 04 June 2019

Appendices

Appendix-1.1

(Reference: Paragraph 1.1)

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: Paragraph 1.1)

Part-B: Layout of Finance Accounts

Layout of Finance Accounts

The Finance Accounts 2017-18 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
	<p>Notes to Accounts</p> <p>Annexure:</p> <ul style="list-style-type: none"> A. Details of exclusion of Accounts during the year B. Statement of Periodical/Other adjustments C. Statement of Major Head-wise Receipts booked under Minor head 800-Other Receipts D. Statement of Major Head-wise expenditure booked under Minor head 800-Other Expenditure E. Statement of Drawal of fund, contribution uploaded and closing balance F. Inoperative Reserve Funds G. Table showing short transfer to SDRF H. Table showing position of Suspense and Remittance Balances I. Rush of Expenditure
VOLUME II	
Part I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads
Statement No. 17	Detailed Statement of Borrowings and Other Liabilities
Statement No. 18	Detailed Statement on Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 22	Detailed Statement on Investments of Earmarked Balances

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

Appendix-1.1

(Reference: Paragraph 1.1)

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

The norms/ceilings prescribed by the 14th 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)¹ is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for tax revenues, non-tax revenues, revenue expenditure etc., with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The GSDP figures (at current prices) taken from 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
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as per cent to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Receipts + Miscellaneous Capital Receipts - Revenue Expenditure - Capital Expenditure – Net Loans and Advances – Appropriation to Contingency Fund
Primary Deficit	Fiscal Deficit - Interest payments

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

1	2
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Merit Goods	Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit, which is an outcome of the fiscal transactions of the State during the course of the year.
Primary Expenditure	Primary expenditure of the State defined as the total expenditure net of interest payments, indicates the expenditure incurred on the transactions undertaken during the year.
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread/100
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n th root of the total percentage growth rate, where n is the number of years in the period being considered. $CAGR = [Ending\ Value/Beginning\ value]^{(1/no.\ of\ years)} - 1$

Appendix-1.1
(Reference: State Profile-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 = 21.9%)	31.9%
5	Literacy (2011) (All India Average = 73%)	72.2%
6	Infant Mortality Rate (2016) (per 1000 live births) (All India Average = 34 per 1000 live births)	44
7	Life Expectancy at Birth (2011-15) (All India Average = 68.3 years)	64.7 years
8	Gini Coefficient [^]	
	(a) Rural (All India = 0.29)	0.24
	(b) Urban (All India = 0.38)	0.32
9	Human Development Index (HDI) (2007-08) ^{^^}	
	(a) Rank among the States	16
	(b) HDI Value (All India = 0.467)	0.444
10	Population Growth (2001 to 2011) India = 17.64%	16.93%
11	Gross State Domestic Product (GSDP)-2017-18 at current prices (Base year: 2011-12) (₹ in crore)	2,83,821
12	Per capita GSDP CAGR (2008-09 to 2017-18)	Special Category States (SCS) [@]
		Assam
		13.6
13	GSDP CAGR (2008-09 to 2017-18)	SCS
		Assam
		14.9
14	Population Growth (2008 to 2017)	SCS
		Assam
		11.3

[@]Special Category States (SCS) include 11 States, namely Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand.

Sources:

- i) Sl. No. 1, 2, 3, & 10: Census of India, 2011;
- ii) Sl. No. 4, 5, 7 and 9: Economic Survey 2017-18;
- iii) Sl. No. 6: SRS Bulletin, 2016;
- iv) Sl. No. 8: http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf
- v) Sl. No. 11: Director of Economics and Statistics, Assam;
- vi) Sl. No. 12, 13 and 14: Census-2011, CSO data and Economic Survey (2017-18).

[^] It is measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

^{^^} It is a composite index comprising of life expectancy, education and per-capita income.

Appendix 1.1 (Concluded)

B: Financial Data

Particulars							
Sl. No.	CAGR/Growth rate	CAGR				Growth rate	
		2008-09 to 2016-17		2012-13 to 2016-17		2016-17 and 2017-18	
		SCS*	Assam	SCS*	Assam	SCS*	Assam
<i>In per cent</i>							
a	of Revenue Receipts	13.7	13.3	12.4	12.5	10.4	10.0
b	of Own Tax Revenue	16.0	14.3	11.9	10.0	49.3	9.4
c	of Non-Tax Revenue	8.3	8.5	10.6	15.2	8.0	-6.5
d	of Total Expenditure	13.7	16.2	12.9	14.5	10.6	14.6
e	of Capital Expenditure	7.8	11.1	11.4	20.4	19.6	39.8
f	of Revenue Expenditure on Education	16.6	17.9	12.5	13.0	15.8	11.3
g	of Revenue Expenditure on Health	18.0	16.8	16.2	16.9	20.5	33.2
h	of Salary and Wages	14.7	16.3	9.5	9.7	20.6	33.5
i	of Pension	18.8	20.9	12.7	14.8	28.1	26.2

Source of data: State AsG and Finance Accounts

*Excluding Mizoram

Appendix-1.2
(Reference: Paragraph 1.1.1)
Abstract of Receipts and Disbursements for the year 2017-18
Part-A

(₹ in crore)

Receipts				Disbursements			
2016-17	--	2017-18		2016-17	--	2017-18	
Section-A: Revenue							
49219.81	I-Revenue receipts	54130.94	54130.94	49362.72	I- Revenue expenditure	55480.94	55480.94
12079.56	Tax revenue	13215.52		17123.19	General services	22057.80	
4353.13	Non-tax revenue	4071.97		22673.14	Social Services	21373.17	
20188.64	State's share of Union Taxes	22301.54		12654.71	Education, Sports, Art and Culture	14089.55	
2154.41	Non-Plan Grants	*		3162.34	Health and Family Welfare	4212.23	
9111.10	Grants for State Plan Schemes	*		3050.24	Water Supply, Sanitation, Housing and Urban Development	2819.16	
146.73	Grants for Special Plan Schemes	*		56.15	Information and Broadcasting	52.79	
1186.24	Grants for Central and Centrally Sponsored Plan Schemes	*		770.56	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes.	642.52	
NA	Grants for Centrally Sponsored Scheme	11600.11		87.49	Labour and Labour Welfare	115.47	
NA	Finance Commission Grants	1283.06		2856.43	Social Welfare and Nutrition	(-) 596.23	
NA	Other Transfer/Grants to State with Legislature	1658.74		35.22	Others	37.68	
				8914.03	Economic Services	11924.92	
				2529.63	Agriculture and Allied Activities	2905.23	
				1665.78	Rural Development	3114.40	
				292.74	Special Areas Programmes	444.09	
				769.00	Irrigation and Flood Control	846.95	
				418.56	Energy	1562.82	
				433.49	Industry and Minerals	709.49	
				2299.60	Transport	1736.71	
				21.59	Science Technology and Environment	28.29	
				483.64	General Economic Services	576.94	
				652.36	Grants-in-aid and Contributions	125.05	
142.91	II-Revenue deficit carried over to Section-B		1350.00	NA	II-Revenue surplus carried over to Section-B	NA	NA

NA: Not Applicable; *Plan and Non-plan nomenclatures were removed from the year 2017-18 and same were replaced by Grants for Centrally Sponsored Schemes, Finance Commission Grants and Other Grants to State with Legislature.

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

Receipts				Disbursements			
2016-17	--	2017-18		2016-17	--	2017-18	
Section-B: Others							
10056.46	III-Opening Cash balance including Permanent Advances and Cash Balance Investment	8751.55	8751.55	Nil	III-Opening Overdraft from RBI	Nil	Nil
Nil	IV Miscellaneous Capital receipts	Nil	Nil	5502.08	IV-Capital Outlay	7692.84	7692.84
				199.60	General services	350.63	
				1542.60	Social Services	2845.88	
				Nil	Education, Sports, Art and Culture	60.89	
				34.43	Health and Family Welfare	229.47	
				1508.08	Water Supply, Sanitation, Housing and Urban Development	2545.13	
				Nil	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	7.07	
				0.09	Others	3.32	
				3759.88	Economic Services	4496.33	
				54.88	Agriculture and Allied Activities	262.17	
				500.29	Special Areas Programmes	446.76	
				806.90	Irrigation and Flood control	662.99	
				517.76	Energy	803.99	
				139.07	Industry and Minerals	89.45	
				1716.79	Transport	2203.94	
				Nil	Science Technology and Environment	1.65	
				24.19	General Economic Services	25.38	
18.60	V-Recoveries of Loans and Advances	4.71	4.71	499.38	V-Loans and Advances disbursements	254.07	254.07
Nil	From Power Projects	Nil		407.51	For Power Projects	188.35	
1.37	From Government Servants	3.64		6.82	To Government Servants	10.71	
17.23	From Others	1.07		85.05	To Others	55.01	
Nil	VI-Revenue surplus brought down	Nil	Nil	142.91	VI-Revenue deficit brought down	1350.00	1350.00

Appendix-1.2 (Concluded)

		Receipts		Disbursements			
2016-17	--	2017-18		2016-17	--	2017-18	
3901.71	VII-Public debt receipts	8447.08	8447.08	2042.63	VII-Repayment of Public Debt	1958.60	1958.60
3844.36	Internal debt other than ways and means Advances and overdraft	8377.51		1906.90	Internal debt other than Ways and Means Advances and Overdraft	1820.43	
Nil	Transaction under Ways and Means Advances including Overdraft	Nil		Nil	Transaction under Ways and Means Advances including Overdraft	Nil	
57.35	Loans and Advances from Central Government	69.57		135.73	Repayment of Loans and Advances to Central Government	138.17	
Nil	VIII-Inter State Settlement	Nil	Nil	Nil	VIII-Inter State Settlement	Nil	Nil
Nil	IX-Appropriation to Contingency Fund	Nil	50.00	Nil	IX-Appropriation to Contingency Fund	Nil	50.00
Nil	X-Amount transferred to Contingency Fund	Nil	Nil	Nil	X-Expenditure from Contingency Fund	Nil	Nil
19977.59	XI-Public Account receipts	20337.98	20337.78	17015.81	XI-Public Account disbursements	20920.63	20920.63
1747.74	Small Savings and Provident fund	2029.13		951.28	Small Savings and Provident Funds	1001.47	
1658.02	Reserve funds	962.80		0.00	Reserve Funds	2801.55	
350.61	Suspense and Miscellaneous	243.58		116.60	Suspense and Miscellaneous	(-) 407.97	
6632.14	Remittance	5464.41		6704.48	Remittances	5443.91	
9589.09	Deposits and Advances	11638.06		9243.45	Deposits and Advances	12081.67	
Nil	XII-Closing overdraft from Reserve Bank of India		Nil	8751.55	XII-Closing cash balance	5364.98	5364.98
				Nil	Cash in Treasuries and Local Remittances	Nil	
				(-) 220.92	Deposits with Reserve Bank	(+) 180.98	
				18.27	Departmental Cash Balance including permanent Advances	18.89	
				5181.64	Cash Balance Investment	936.95	
				3772.56	Investment of Earmarked funds	4228.16	
83317.08	Total		93072.06	83317.08	Total		93072.06

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)

	2013-14	2014-15	2015-16	2016-17	2017-18
Part A: Receipts					
1. Revenue Receipts	32213 (67)	38181 (63)	42457(66)	49220(67)	54131(65)
(i) Tax Revenue	8995 (28)	9450 (25)	10106(24)	12080(24)	13216(24)
State Goods and Services Tax (SGST)	NA	NA	NA	NA	4078(31)
Taxes on Agricultural Income	90 (1)	51	32	23	14
Taxes on Sales, Trade etc.	6848 (76)	7351 (78)	7494(74)	8752(72)	6373(48)
Taxes and duties on Electricity	41	44	48	49	60
State Excise	610 (7)	665 (7)	808(8)	964(8)	1095(8)
Taxes on vehicles	351 (4)	365 (4)	443(4)	522(4)	647(5)
Stamps and Registration fees	252(3)	189 (2)	225(2)	227(2)	239(2)
Land Revenue	156 (2)	142 (2)	229(2)	210(2)	219(2)
Other Taxes	647 (7)	643 (7)	827(8)	1333(11)	491(4)
(ii) Non Tax Revenue	2705 (8)	2413 (6)	2741(6)	4353(9)	4072(8)
(iii) State's share in Union taxes and duties	11575 (36)	12283 (32)	16785(40)	20189(41)	22301(41)
(iv) Grants in aid from Government of India	8938 (28)	14035 (37)	12825(30)	12598(26)	14542(27)
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	6	10	510	19	5
4. Total revenue and Non debt capital receipts (1+2+3)	32219	38191	42967	49239	54136
5. Public Debt Receipts	1196 (2)	4582 (8)	5498(9)	3902(5)	8447(10)
Internal Debt (excluding Ways and Means Advance and Overdraft)	1147	4532	5448	3845	8377
Net transactions under Ways and Means Advance and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	49	50	50	57	70
6. Total receipts in the Consolidated Fund (4+5)	33415	42773	48465	53141	62583
7. Contingency Fund Receipts	--	--	--	--	50
8. Public Account Receipts	14948 (31)	17790 (29)	15702(24)	19978(27)	20338(25)
9. Total receipts of the State	48363	60563	64167	73119	82921
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	31990 (64)	39078 (63)	37011(93)	49363(89)	55481(87)
Plan	7028 (22)	9391 (24)	9435(25)	13434(27)	*
Non Plan	24962 (78)	29687 (76)	27576(75)	35929(73)	*
General Services (including interest payments)	10928	12922	12656	17123	22058
Social Services	14850	18088	17740	22673	21373
Economic Services	5836	7075	6240	8914	11925
Grants-in-aid and contributions	376	993	375	653	125
11. Capital Expenditure	3189 (6)	3912 (6)	2691(7)	5502(10)	7693(12)
Plan	3088 (97)	3827(98)	2704(100.48)	5270(96)	*
Non Plan	101 (3)	85(2)	-13 [#] (-0.48)	232(4)	*
General Services	126	134	76	200	351
Social Services	194	569	596	1542	2846
Economic Services	2869	3209	2019	3760	4496
12. Disbursement of Loans and Advances	822 (2)	631 (1)	260(1)	499(1)	254
13. Total (10+11+12)	36001	43621	39962	55364	63428

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

Appendix-1.3 (Contd...)

	2013-14	2014-15	2015-16	2016-17	2017-18
14. Repayment of Public Debt	1177 (2)	1627 (3)	1969(3)	2043(3)	1959(2)
Internal Debt (excluding Ways and Means Advances and Overdraft)	1015	1225	1835	1907	1820
Net transactions under Ways and Means Advances and Overdraft	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	162	402	134	136	138
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	50
16. Total disbursement out of Consolidated Fund (13+14+15)	37178	45248	41931	57407	65437
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	13277 (26)	16376 (27)	15647(27)	17016(23)	20921(24)
19. Total disbursement by the state (16+17+18)	50455	61624	57578	74423	86358
Part C: Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 223	(-) 897	(+) 5446	(-) 143	(-) 1350
21. Fiscal Deficit (-)/Surplus (+) (4-13-15)	(-) 3782	(-) 5430	(+) 3005	(-) 6125	(-) 9342*
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 1584	(-) 3096	(+) 5623	(-) 3161	(-) 6137
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	2198	2334	2618	2964	3205
24. Financial Assistance to local bodies etc.	4213	2716	1664	2237	2167
25. Ways and Means Advances/ Overdraft availed (days)					
i) Ways and Means Advances availed (days)	Nil	1563.20 (31)	Nil	Nil	Nil
ii) Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on Ways and Means Advances/overdraft	Nil	4.52	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP)♦	177745	195723	227959	254341 (P.E.)	283821 (Q.E.)
28. Outstanding fiscal liabilities (year end) including interest	36574	40846	45027	50718	56708
29. Outstanding guarantees (year end)	90	143	143	130	90
30. Maximum amount guaranteed (year end)	582	582	482	482	482
31. Number of incomplete projects	109	62	127	181	166
32. Capital blocked in incomplete projects (₹ in crore)	385	409	304	402	360
Part E: Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.06	4.83	4.43	4.75	4.66
Own Non-Tax Revenue/GSDP	1.52	1.23	1.20	1.71	1.43
Central Transfers/GSDP	11.54	13.45	12.99	12.89	12.98
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.25	22.29	17.53	21.77	22.35
Total Expenditure/Revenue Receipts	111.76	114.25	94.12	112.48	117.18
Revenue Expenditure/Total Expenditure	88.86	89.59	92.62	89.16	87.47

* Includes ₹ 50 crore transferred to the Contingency Fund

Appendix-1.3 (Concluded)

	2013-14	2014-15	2015-16	2016-17	2017-18
Expenditure on Social Services/Total Expenditure	41.79	42.77	45.88	43.74	38.18
Expenditure on Economic Services/Total Expenditure	24.18	23.58	20.67	22.89	25.89
Capital Expenditure/Total Expenditure	8.86	8.97	6.73	9.94	12.13
Capital Expenditure on Social and Economic Services/Total Expenditure	8.51	8.66	6.54	9.57	11.58
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 0.13	(-) 0.46	(+) 2.39	(-) 0.06	(-) 0.48
Fiscal Deficit (surplus)/GSDP	(-) 2.13	(-) 2.77	(+) 1.32	(-) 2.41	(-) 3.29
Primary Deficit (surplus)/GSDP	(-) 0.89	(-) 1.58	(+) 2.47	(-) 1.24	(-) 2.16
Revenue Deficit/Fiscal Deficit	*	16.52	*	2.33	14.45
Primary Revenue Balance/GSDP	1.37	0.74	3.79	1.10	0.66
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	19.34	19.68	18.60	18.78	18.85
Fiscal Liabilities/RR	106.71	100.86	99.89	97.02	98.84
Primary Deficit vis-à-vis quantum spread	(-) 0.55	(-) 0.91	**	(-) 0.92	2.18
Public Debt Redemption (Principal +Interest)/Total Debt Receipts	238.55	72.94	71.70	110.74	52.55
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.53	0.68	2.91	4.96	8.93
Balance from Current Revenue (₹ in crore)	(-) 863	(-) 3913	(+) 5,543	(+) 3,022	***
Financial Assets/Liabilities	1.23	1.18	1.30	1.26	1.20

Note: Figures in brackets represent percentages (rounded) to total of each sub heading

* There was Revenue surplus

** There was Primary surplus

*** Figures have not been indicated as plan and non-plan terms were removed from 2017-18.

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

Appendix-1.4
(Reference: Paragraph 1.1.5)
Gender Budget (2017-18)

Sl. No.	Name of the Department	Grant No.	Total No. of Scheme	Category-wise Budget allocation (₹ in crore)				Total (₹ in crore)	Nos. of Targeted beneficiaries	Expenditure
				'A'		'B'				
				Establishment Expenditure etc	SOPD, CSS etc	Establishment Expenditure etc	SOPD, CSS etc			
1	Excise	8	1	0.20	Nil	Nil	Nil	0.20	100	Not Available
2	Home (A)	14	3	Nil	59.10	Nil	Nil	59.10	Nil	
3	Administrative Reforms & Training	22	1	0.02	Nil	Nil	Nil	0.02	50	
4	Health and Family Welfare	29	3	190.60	Nil	Nil	18.60	209.20	4737	
		32	1	Nil	Nil	Nil	1.00	1.00	100	
5	Public Health Engineering	30	1	Nil	Nil	874.38	579.25	1453.63	337000	
6	Urban Development	34	1	Nil	Nil	4.58	Nil	4.58	337000	
7	Information and Public Relation	35	1	Nil	0.06	Nil	Nil	0.06	35	
8	Food, Civil Supplies and Consumer Affairs	37	3	Nil	504.92	Nil	Nil	504.92	5759935	
9	Tea Tribes Welfare	38	17	5.50	Nil	29.20	Nil	34.70	1245	
10	Social Welfare	39	19	117.59	Nil	Nil	Nil	117.59	13068	
11	Welfare of Minorities and Development (Char Area)	42	13	22.10	Nil	1.20	Nil	23.30	1225	
	Welfare of Minorities and Development (Assam Minorities)		8	12.90	Nil	0.31	Nil	13.21	111	
12	Co-operation	43	2	0.12	Nil	0.21	Nil	0.33	13	
13	Agriculture	48	1	3.00	Nil	Nil	Nil	3.00	N.A	
14	Border Areas	50	1	156.89	6.20	Nil	Nil	163.09	N.A	
15	Animal Husbandry & Veterinary	52	4	Nil	Nil	0.50	Nil	0.50	15002	
		53	5	Nil	Nil	0.62	Nil	0.62	625	
16	Fishery Department	54	2	0.03	Nil	Nil	Nil	0.03	30	
17	Panchayat & Rural Development	56	1	Nil	Nil	127.91	Nil	127.91	127168	
		57	2	240.43	Nil	318.09	Nil	558.52	1698901	
18	Industries & Commerce Department	58	6	Nil	Nil	31.00	Nil	31.00	N.A	
		60	2	Nil	Nil	Nil	Nil	Nil	N.A	
19	Handloom Textiles & Sericulture	59	8	42.29	Nil	0.20	Nil	42.49	41760	
20	Agriculture Department	67	2	Nil	Nil	Nil	4.56	4.56	11500	
21	Secondary Education	71	6	Nil	Nil	150.97	Nil	150.97	68802	
22	Elementary Education		3	0.12	Nil	0.07	Nil	0.19	450	
23	Sports & Youth Welfare.	74	9	0.60	0.16	3.66	2.68	7.1	1995	
24	Hill Areas Department	76	18	6.46	Nil	4.10	Nil	10.56	4990	
		77	3	0.41	Nil	0.06	Nil	0.47	510	
25	WPT & BC {Handloom Textiles (BTC)}	78	6	6.95	Nil	Nil	Nil	6.95	32970	
	WPT & BC{Cooperation Department(BTC)}		1	2.00	Nil	Nil	Nil	2.00	70	
	WPT & BC {Sericulture Department (BTC)}		1	0.20	Nil	Nil	Nil	0.20	200	
Total			155	808.41	570.44	1547.06	606.09	3532	8459592	

Source: Gender Budget (2017-18)

Appendix-1.5

(Reference: Paragraph 1.7.3)

Statement showing impact of Government Policies in the State

(Details of infrastructure and development in the State during 2016-17 and 2017-18)

Sl. No.	Description	Unit	Year	
			2016-17 [@]	2017-18
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	39986	39304
	(ii) Upper Primary	Number	7832	6449*
	(iii) High/Post Basic	Number	2903	2886
	(iv) Higher Secondary	Number	646	646
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	28.47	24.96
	(ii) Upper Primary	In lakh	8.93	6.33
(c)	Literacy	Percentage	72.19	72.19
(d)	Colleges			
	(i) Government Colleges	Number	6	5**
	(ii) Provincialised Colleges	Number	295	300
	(iii) Non-Government Colleges	Number	43	43
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	6	9
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	2	5
(b)	Engineering Colleges (Society mode)	Number	2	Nil
(c)	Polytechnics	Number	10	21
(d)	Junior Technical School	Number	1	1
(e)	National Institute of Technology	Number	1	1
(f)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	242	242
(ii)	Primary Health Centres	Number	205	205
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	6	6
(v)	Dental Colleges	Number	1	1
(vi)	Civil Hospitals	Number	26	26
(vii)	Sub-Divisional Hospitals	Number	14	14
(viii)	Homeopathic Colleges	Number	3	3
(ix)	Infant Mortality	No./thousand	47	44
(x)	Maternal Mortality Rate (MMR)	No./lakh live birth	300 (NFHS-4)	237 (NITI Aayog)
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	451	451
(ii)	Polyclinics	Number	1	1
(iii)	Veterinary Hospitals	Number	28	28

Appendix-1.5 (Concluded)

1	2	3	4	5
5.	Power			
(i)	Generation	Million kWh	1651	1490
(ii)	Purchased	Million kWh	9200	9365
(iii)	Consumption	Million kWh	6876	7167
(iv)	Rural Electrification	<i>Per cent</i>	63.70	78.14 [#]
6.	Roads/Communication			
(i)	Villages connected with roads	Number	9157	9475
(ii)	Motorable Roads	Km	42251	47145
7.	Irrigation			
	Irrigation potential	Lakh Hectares	8.04	8.19 (Provisional)
8.	Railway lines			
(i)	Meter Gauge	Length in Km	42	-
(ii)	Broad Gauge	Length in Km	2401	2440
9.	Agriculture			
(i)	Agriculture Production (Rice)	In lakh tonnes	51.27	53.62
(ii)	Productivity of Rice	MT/Hectare	2.078	2.152
10.	Per Capita Income at current prices (Base year 2011-12)			
		In Rupees	65698	70658

Source: Information furnished by the Departments and Economic Survey (2017-18) of Government of Assam;

[@]Figures for 2016-17 modified at the instance of Government Departments;

*Figures varies due to amalgamation of schools;

**Cotton college upgraded to Cotton University;

[#] Out of 732 sanctioned villages, only 572 villages were electrified during 2017-18 and 160 villages remained to be electrified.

Appendix-1.6
(Reference: Paragraph 1.9.1)
Summarised Financial Position of the Government of Assam as on 31 March 2018
(₹ in crore)

As on 31 March 2017	Liabilities		As on 31 March 2018
26736.66		Internal Debt	33293.73
	15668.53	Market Loans bearing interest	22465.40
	0.01	Market Loans not bearing interest	0.01
	0.05	Loans from LIC	0.02
	0.28	Loans from General Insurance Corporation of India	0.27
	1738.17	Loans from NABARD	2163.88
	0.08	Compensation and other Bonds	0.08
	Nil	Loans from NCDC	Nil
	Nil	Loans from other Institutions	Nil
	Nil	Ways and Means Advances	Nil
	9329.54	Special Securities issued to National Small Savings Fund of the Central Government	8664.07
	Nil	Other Loans	Nil
1429.78		Loans and Advances from Central Government	1361.18
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1280.51	Loans for State Plan Schemes	Nil
	0.08	Loans for Central Plan Schemes	0.08
	Nil	Loans for Centrally Sponsored Plan Schemes	Nil
	61.56	Loans for Special Schemes	61.56
	Nil	Ways and Means Advances	Nil
	Nil	Other loans for States with Legislature	1211.91
10179.32		Small Savings, Provident Funds, etc.	11206.99
2829.70		Deposits	2902.42
6577.66		Reserve Funds	4738.72
50.00		Contingency Fund	100.00
12344.81		Surplus on Government Account	10944.80
	(-) 142.91	Deficit of current year	(-) 1350
	Nil	Current year's surplus	Nil
	Nil	Add: Miscellaneous Government Account	Nil
	12487.72	Add: Accumulated surplus up to the end of financial year	12294.80
	Nil	Overdraft with Reserve Bank of India	Nil
60147.93		Total	64547.84
As on 31 March 2017	Assets		As on 31 March 2018
41005.97		Gross Capital Outlay on Fixed Assets	48698.81
	2509.95	Investments in shares of Companies, Corporations etc.	2530.90
	38496.02	Other Capital Outlay	46167.91
5174.31		Loans and Advances	5423.67
	4174.81	Loans for Power Project	4363.15
	992.15	Other Development loans	1046.11
	7.35	Loans to Government Servants and Miscellaneous loans	14.41
3781.97		Civil Advances	4298.30
564.41		Remittance Balances	543.91
869.72		Suspense and Miscellaneous Balances	218.17
8751.55		Closing Cash-Balances	5364.98
	18.27	Departmental Cash Balances including Permanent Advances	18.89
	5,181.64	Cash Balance Investments	936.95
	(-) 220.92	Deposit with Reserve Bank of India	180.98
	3772.56	Investment of Earmarked Funds	4228.16
60147.93		Total	64547.84

Explanatory Notes to Appendices 1.2, 1.3 and 1.6: The abridged accounts in the foregoing Appendices have to be read with comments and explanations in the Finance Accounts.

Appendix-1.7

(Reference: Para 1.12)

Status of Public Private Partnership (PPP) Projects of Assam during 2016-17 and 2017-18

Status	Year	Name of the Project	Department	Estimated Project Cost (₹ in crore)	Government contribution (₹ in crore)
Completed	2016-17	Nil	--	Nil	Nil
	2017-18	Nil	--	Nil	Nil
Under Implementation	2016-17/ 2017-18	Bordikrio Power Project (4.7 MW)	Power	46.03	Cost of land
		Pahumara Power Project (2 MW)		15.66	
		Rupahi Power Project (0.4 MW)		4.12	
		Six Road Projects (Bundle)	PWD (Roads)	1220.00	
		Development of Adabari Bus Terminus	GDD (GMC)	291.60	
		Construction of Game Village (Phase-II)	GDD (GMDA)	671.21	
Total				2248.62	--
Under pipeline	2016-17/ 2017-18	IT Park Guwahati	AMTRON (IT Deptt)	2000.00	Not finalised
		Establishment of Theme Park at Jorhat	Urban	13.25	
		Establishment of Tissue Culture Lab at Agriculture Campus at Khanapara	Agriculture	1.50	
		Construction of Handloom & Textiles Haveli at Machkhowa, Guwahati	Handloom and Textile	15.00	
		River Cruise with onshore infrastructure in Brahmaputra River	Tourism	50.00	
		Development of Star Luxury Resorts near five National Parks	Tourism	21.00	
		Development of Golf course along with Convention Centre	Tourism	329.50	
		Development of Cold Storage at Raha & Silapathar	Assam State Warehousing Corporation	18.90	
Total				2449.15	--

Source: PPP Cell, Transformation and Development Department

Appendix-2.1
(Reference: Paragraph 2.2.2)

Statement of various grants/appropriations where savings were more than ₹ 10 crore each and more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
1	2	3	4	5	6
1	1	State Legislature (Revenue Voted) (Capital Voted)	74.58 73.98	22.30 43.80	30 59
2	3	Administration of Justice (Revenue Voted) (Capital Voted)	385.00 186.61	154.77 112.85	40 60
3	4	Election (Revenue Voted)	72.30	15.23	21
4	5	Sales Tax and Other Taxes (Revenue Voted) (Capital Voted)	528.35 49.01	354.14 46.29	67 94
5	6	Land Revenue & Land Ceiling (Revenue Voted)	368.03	133.87	36
6	7	Stamps and Registration (Revenue Voted)	36.24	19.67	54
7	8	Excise and Prohibition (Revenue Voted)	68.85	17.23	25
8	9	Transport Services (Capital Voted)	190.97	88.75	46
9	11	Secretariat and Attached Offices (Revenue Voted) (Capital Voted)	3246.80 25.95	2063.91 13.26	64 51
10	12	District Administration (Capital Voted)	166.02	114.12	69
11	13	Treasury and Accounts Administration (Revenue Voted) (Capital Voted)	125.94 19.75	37.48 16.31	30 83
12	14	Police (Revenue Voted)	4953.93	1301.74	26
13	16	Stationery and Printing (Revenue Voted)	40.88	13.66	33
14	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	586.57 57.62	339.72 45.01	58 78
15	18	Fire Services (Capital Voted)	97.42	60.45	62
16	19	Vigilance Commission and Others (Revenue Voted)	773.15	330.54	43
17	21	Guest Houses, Government Hostels etc. (Revenue Voted)	37.14	17.15	46
18	22	Administrative Training (Capital Voted)	32.00	24.92	78
19	23	Pension and Other Retirement Benefits (Revenue Charged)	18.34	15.84	86
20	26	Education (Higher) (Capital Voted)	92.63	54.53	59
21	27	Arts and Culture (Revenue Voted) (Capital Voted)	84.95 60.36	18.85 56.19	22 93
22	29	Medical and Public Health (Capital Voted)	486.37	265.70	55

Appendix-2.1 (Continued)

1	2	3	4	5	6
23	30	Water Supply and Sanitation (Revenue Voted)	534.52	116.87	22
24	31	Urban Development (Town & Country Planning) (Revenue Voted)	551.19	299.72	54
25	34	Urban Development (Municipal Admn. Department) (Revenue Voted) (Capital Voted)	911.44 38.27	717.21 36.92	79 96
26	35	Information and Publicity (Revenue Voted)	57.53	15.95	28
27	36	Labour & Employment (Revenue Voted) (Capital Voted)	227.74 86.38	106.57 83.07	47 96
28	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted) (Capital Voted)	741.57 150.22	243.94 150.22	33 100
29	38	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes etc. (Revenue Voted) (Capital Voted)	1201.04 196.98	744.54 189.91	62 96
30	39	Social Security, Welfare & Nutrition (Revenue Voted)	1862.70	907.65	49
31	40	Social Security & Welfare (Freedom Fighter) (Revenue Voted)	82.64	37.40	45
32	43	Co-operation (Capital Voted)	78.00	55.80	72
33	44	North Eastern Council Schemes (Capital Voted)	1122.74	850.00	76
34	45	Census, Surveys & Statistics (Revenue Voted)	83.32	50.77	61
35	48	Agriculture (Revenue Voted) (Capital Voted)	1535.00 358.14	498.79 287.16	32 80
36	49	Irrigation (Revenue Voted) (Capital Voted)	569.13 467.02	136.72 388.46	24 83
37	50	Other Special Areas Programmes (Capital Voted)	156.15	127.67	82
38	51	Soil and Water Conservation (Revenue Voted) (Capital Voted)	59.38 122.36	20.93 42.37	35 35
39	52	Animal Husbandry (Revenue Voted) (Capital Voted)	423.20 166.01	184.18 115.78	44 70
40	54	Fisheries (Revenue Voted) (Capital Voted)	80.07 78.59	29.39 67.48	37 86
41	55	Forestry & Wild Life (Revenue Voted) (Capital Voted)	927.86 14.45	454.27 13.43	49 93
42	56	Rural Development (Panchayat) (Revenue Voted)	3167.56	1549.04	49
43	57	Rural Development (Revenue Voted)	4205.38	1030.35	25
44	58	Industries (Revenue Voted) (Capital Voted)	493.73 219.28	411.23 104.09	83 47

Appendix-2.1 (Concluded)

1	2	3	4	5	6
45	59	Village and Small Industries & Sericulture and Weaving (Capital Voted)	51.28	42.23	82
46	60	Cottage Industries (Capital Voted)	35.00	35.00	100
47	62	Power (Electricity) (Revenue Voted)	2717.16	1150.21	42
48	63	Water Resources (Capital Voted)	2402.23	2131.19	89
49	64	Roads & Bridges (Capital Voted)	2563.76	598.35	23
50	65	Tourism (Capital Voted)	60.75	42.30	70
51	66	Compensation and Assignment to Local Bodies & PRI (Revenue Voted)	525.48	400.43	76
52	67	Horticulture (Revenue Voted)	54.02	25.17	47
53	Appropriation	Public Debt and Servicing of Debt (Capital Charged)	4703.41	2744.81	58
54	68	Loans to Government Servant (Capital Voted)	160.51	152.48	95
55	69	Scientific Services and Research (Capital Voted)	25.83	24.18	94
56	70	Hill Areas (Revenue Voted)	15.59	13.10	84
57	71	Education (Elementary Secondary etc.) (Capital Voted)	98.76	82.32	83
58	72	Social Security and Welfare (Revenue Voted)	75.02	38.64	52
59	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	908.31 839.74	771.95 471.95	85 56
60	74	Sports & Youth Welfare (Revenue Voted) (Capital Voted)	144.44 31.38	42.21 29.20	29 93
61	75	Information Technology (Revenue Voted)	78.38	36.68	47
62	76	Hill Areas Dept. (KAAC) (Revenue Voted) (Capital Voted)	981.43 433.92	206.15 290.13	21 67
63	77	Hill Areas (NCHAC) (Capital Voted)	101.91	31.00	30
Total			50917.64	25225.84	50

Appendix-2.2

(Reference: Paragraph 2.2.2)

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

(₹ in crore)

Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
Revenue-Voted						
1	3 - Administration of Justice	369.37	15.63	385.00	230.24	154.76
2	5 - Sales Tax and Other taxes	144.54	383.81	528.35	174.21	354.14
3	6 - Land Revenue & Land Ceiling	354.40	13.62	368.02	234.15	133.87
4	11 - Secretariat & Attached Offices	2874.40	372.40	3246.80	1182.89	2063.91
5	14 - Police	4447.53	506.40	4953.93	3652.19	1301.74
6	17 - Administrative & Functional Buildings	414.76	171.81	586.57	246.85	339.72
7	19 - Vigilance Commission and Others	317.24	455.91	773.15	442.61	330.54
8	23 - Pension and Other Retirement Benefits	9641.34	0	9641.34	8276.12	1365.22
9	25 - Miscellaneous General Services	1859.23	1680.00	3539.23	3385.57	153.66
10	26 - Education (Higher)	2165.02	182.03	2347.05	1865.91	481.14
11	29 - Medical & Public Health	4187.57	777.12	4964.69	3966.10	998.59
12	30 - Water Supply & Sanitation	475.96	58.56	534.52	417.65	116.87
13	31 - Urban Development (Town & Country Planning)	537.47	13.72	551.19	251.47	299.72
14	34 - Urban Development (Municipal Administration Department)	742.41	169.03	911.44	194.23	717.21
15	36 - Labour & Employment	171.05	56.68	227.73	121.17	106.56
16	37 - Food Storage, Warehousing and Civil Supplies	557.94	183.62	741.57	497.62	243.95
17	38 - Welfare of SCs, STs & OBC etc.	1158.91	42.12	1201.03	456.50	744.53
18	39 - Social Security, Welfare & Nutrition	1750.49	112.21	1862.70	955.05	907.65
19	41 - Natural Calamities	1026.26	262.70	1288.96	1095.81	193.15
20	42 - Other Social Services	212.50	318.07	530.57	443.78	86.79
21	45 - Census, Surveys & Statistics	82.67	0.65	83.32	32.55	50.77
22	48 - Agriculture	1020.93	514.06	1534.99	1036.20	498.79
23	49 - Irrigation	545.09	24.04	569.13	432.42	136.71
24	52 - Animal Husbandry	400.43	22.77	423.20	239.02	184.18
25	55 - Forestry & Wild Life	850.16	77.70	927.86	473.60	454.26
26	56 - Rural Development (Panchayat)	3110.78	56.78	3167.56	1618.52	1549.04
27	57 - Rural Development	4007.97	197.41	4205.38	3175.03	1030.35
28	58 - Industries	183.68	310.05	493.73	82.50	411.23
29	62 - Power (Electricity)	907.35	1809.81	2717.16	1566.95	1150.21
30	63 - Water Resources	321.16	15.87	337.03	282.74	54.29
31	64 - Roads & Bridges	1639.47	55.65	1695.12	1561.27	133.85
32	66 - Compensation & Assignment to Local Bodies and PRI	318.80	206.68	525.48	125.05	400.43
33	71 - Education (Elementary, Secondary etc.)	10846.05	886.73	11732.78	10448.56	1284.22
34	73 - Urban Development (Guwahati Development Department)	607.07	301.24	908.31	136.36	771.95
35	76 - Hill Areas Department (KAAC)	925.01	56.42	981.43	775.28	206.15
36	77 - Hill Areas Department (NCHAC)	391.08	53.32	444.40	389.05	55.35

Appendix-2.2 (Concluded)

1	2	3	4	5	6	7
Revenue-Charged						
37	<i>Appropriation: Public Debt and Servicing of Debt</i>	3956.72	0	3956.72	3415.29	541.43
Capital-Voted						
38	3 - Administration of Justice	186.61	0	186.61	73.76	112.85
39	9 - Transport Services	114.87	76.10	190.97	102.22	88.75
40	12 - District Administration	155.02	11.00	166.02	51.90	114.12
41	18 - Fire Services	95.11	2.31	97.42	36.97	60.45
42	26 – Education (Higher)	72.62	20.00	92.62	38.09	54.53
43	27 – Arts & Culture	60.36	0	60.36	4.18	56.18
44	29 - Medical and Public Health	446.11	40.25	486.36	220.66	265.70
45	36 – Labour & Employment	71.85	14.53	86.38	3.32	83.06
46	37 - Food Storage, Warehousing and Civil Supplies	150.00	0.22	150.22	0	150.22
47	38 - Welfare of SCs, STs & OBCs etc.	163.48	33.50	196.98	7.07	189.91
48	43 - Co-operarion	78.00	0	78.00	22.20	55.80
49	44 - North Eastern Council Schemes	1106.68	16.06	1122.74	272.75	849.99
50	48 - Agriculture	354.36	3.78	358.14	70.98	287.16
51	49 - Irrigation	402.66	64.36	467.02	78.57	388.45
52	50 – Other Special Areas Programmes	156.15	0	156.15	28.48	127.67
53	52 - Animal Husbandry	154.05	11.95	166.00	50.23	115.77
54	54 - Fisheries	78.59	0	78.59	11.11	67.48
55	58 - Industries	163.18	56.09	219.27	115.18	104.09
56	62 – Power (Electricity)	689.92	510.38	1200.30	992.34	207.96
57	63 - Water Resources	2402.23	0	2402.23	271.04	2131.19
58	64 - Roads & Bridges	2209.99	353.76	2563.75	1965.40	598.35
59	68 – Loans to Government Servants	160.51	0.00	160.51	8.03	152.48
60	71 - Education (Elementary, Secondary etc.)	93.76	5.00	98.76	16.44	82.32
61	73 - Urban Development (Guwahati Development Department)	829.74	10.00	839.74	367.80	471.94
62	76 - Hill Areas Department (KAAC)	283.48	150.44	433.92	143.79	290.13
Capital Charged						
63	<i>Appropriation: Public Debt and Servicing of Debt</i>	4703.41	0	4703.41	1958.60	2744.81
Total		78905.55	11744.35	90649.91	60791.62	29858.29

Appendix-2.3

(Reference: Paragraph 2.2.3)

Statement of various grants/appropriations where excess expenditure was more than ₹ one crore 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	78	Welfare of Plain tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	264.12	432.47	168.35	63.74

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	4
1	11-2052-090-0406-464	World Bank Assisted Public Financial Management Strengthening Project(EAP)-General	93.07
2	11-2052-090-2929-755	Citizen Centric Service Delivery Project (WB)-General	34.10
3	17-2059-01-053-2181	Comprehensive & Preventive Annual Maintenance of 11 KV Line Sub-Station/Street & Campus light of GMCH including RNC/RDC-General	0.20
4	29-2210-03-800-3594-998	New Insurance for BPL Patients&Rashtriya Swastha Bima Yojana-General	2.00
5	44-2552-209-3598	Development of Eco Tourism cum Botanical &Orchid Museum at Jokai-General	0.62
6	62-4801-06-800-4168	Externally Aided Project(ADB)-General	155.96
7	63-4711-01-103-0117-569	Embankment Labour-General	0.02
8	64-3054-03-337-0123	PMGSY Maintenance(Block Grant)-General	157.88
9	64-3054-80-799-0291	Miscellaneous Public Works Advances-General	800.00
10	64-5054-80-799-0291	Miscellaneous Public Works Advances-General	888.45
11	2049-01-101-6871	7.55 per cent Assam State Development Loan, 2027 ₹. 70000.00 Lakh-General(Charged)	26.42
12	2049-01-101-6872	7.15 per cent Assam State Development Loan, 2027 ₹ 30000.00 Lakh-General(Charged)	10.72
13	2049-01-101-6873	7.29 per cent Assam State Development Loan, 2027 ₹ 53000.00 Lakh-General(Charged)	19.32
14	2049-01-101-6874	7.30 per cent Assam State Development Loan, 2027 ₹ 50000.00 Lakh-General(Charged)	33.52
15	2049-01-101-6875	7.26 per cent Assam State Development Loan, 2027 ₹ 53158.00 Lakh-General(Charged)	19.30
16	71-2202-02-110-0579	Grants to Non-Government Secondary Boys and Girls School-General	0.09
17	76-2075-800-5946-112	Development Grant Sixth Schedule(Pt.I) Areas	6.00
18	76-2211-101-0769	Rural Family Welfare Planning Centre(Main Centre) Sixth Schedule(Pt. I) Areas	2.27
19	76-2211-200-0776	Other Services and Supplies Postpartum Centres Sixth Schedule(Pt. I) Areas	0.90
20	76-2225-02-001-0823	Tribal Research Institute (H.Q. Establishment)-Sixth Schedule (Pt. I) Areas	0.72
21	76-2402-102-0122-602	Nature Conservation Sixth Schedule(Pt. I) Areas	0.95
22	76-2402-102-0122-603	Building and Approach Road Sixth Schedule(Pt. I) Areas	1.96
23	76-2402-00-102-1136	Bamboo Plantation/Regeneration- Sixth Schedule (Pt. I) Areas	1.09
24	76-2402-102-1141	Protection and Afforestation Sixth Schedule (Pt. I) Areas	0.31
25	76-2402-00-102-1144	Terracing with Water Distribution/Harvesting- Sixth Schedule (Pt. I) Areas	0.98
26	76-2402-103-1143-133	Land Reclamation and Water Distribution Sixth Schedule (Pt. I) Areas	0.75
27	76-2406-01-070-5201	Road Communication Sixth Schedule (Pt. I) Areas	0.24
28	76-2406-01-070-5545	Infrastructure Development. Sixth Schedule (Pt. I) Areas	2.86
29	76-2406-01-101-1240	Amenities to Forest Staff & Laborer- Sixth Schedule (Pt. I) Areas	0.27

Appendix-2.4 (Continued)

1	2	3	4
30	76-2406-01-101-1241	Intensification and Management Sixth Schedule (Pt. I) Areas	0.17
31	76-2406-01-105-1259	Rehabilitation of Degraded Forest Sixth Schedule (Pt. I)	2.09
32	76-2406-01-800-0800-708	Other Works Sixth Schedule (Pt. I)	1.07
33	76-2406-02-112	Public Gardens- Sixth Schedule (Pt. I) Areas	1.49
34	76-2406-02-112-2869	Recreation park at Diphu & Hamren- Sixth Schedule (Pt. I) Areas	0.19
35	76-3451-102-6341-583	Karbi Anglong Autonomous Council(KAAC). Sixth Schedule (Pt. I) Areas	8.05
36	76-4552-244-2144	Construction of Road from Hidipi to Lahorijan-Goutam Basti Road Sixth Schedule (Pt. I) Areas	6.63
37	76-4552-244-4458	Improvement of Lahorijan-Gautom Basti Road Sixth Schedule (Pt. I) Areas	0.42
38	76-4552-00-244-4504	Projects & Scheme for Karbi Anglong Autonomous Territorial Council as per MOS (KAATS Package)-Sixth Schedule (Pt. I) Areas	9.17
39	76-4552-800-2109	Augmentation of Greater Diphu Water Supply Scheme(NLCPR) Sixth Schedule(Pt. I) Areas	1.10
40	76-4552-800-4792	Improvement of NH-36 Phuloni Bazar to Lamba Teron Gaon in Karbi Anglong under SIDF-Finance Minister's Special Package for NER Sixth Schedule(Pt. I) Areas	5.15
41	76-5054-04-337	Road Works Sixth Schedule(Pt. I) Areas	16.35
42	77-2402-102-0122-601	Cash Crop Development Sixth Schedule(Pt. I) Areas	1.21
43	77-2402-102-0122-602	Nature Conservation Sixth Schedule(Pt. I) Areas	0.71
44	77-2402-102-0122-603	Building and Approach Road Sixth Schedule(Pt. I) Areas	1.26
45	77-2402-102-1141	Protection and Afforestation Sixth Schedule(Pt. I) Areas	0.38
46	77-2406-01-101-1240	Amenities to Forest Staff & Labourer. Sixth Schedule(Pt. I) Areas	0.16
47	77-2406-01-102-0295	Social Forestry. Sixth Schedule(Pt. I) Areas	1.49
48	77-2406-01-105-1250	Plywood Plantation. Sixth Schedule(Pt. I) Areas	0.17
49	77-2406-01-105-1252	Teakwood Plantation. Sixth Schedule(Pt. I) Areas	0.15
50	77-2406-01-105-1259	Rehabilitation of. Degraded. Forest. Sixth Schedule(Pt. I) Areas	0.26
51	77-4406-01-070-0121	Buildings Sixth Schedule(Pt. I) Areas	0.21
52	77-4406-01-105-1250	Plywood Plantation. Sixth Schedule(Pt. I) Areas	0.32
53	77-4406-01-105-1252	Teakwood Plantation. Sixth Schedule(Pt. I) Areas	0.57
54	77-4406-01-105-1256	Plantation of Quickgrowing Species Sixth Schedule(Pt. I) Areas	2.67
55	77-4406-01-105-1259	Rehabilitation of Degraded Forest Sixth Schedule(Pt. I) Areas	0.63
56	77-4552-244-4874	Project & Scheme for Dima Hasao Autonomous Territorial Council as per MOS(DHATC Package) Sixth Schedule(Pt. I) Areas	29.13
57	78-2052-090-0406-025	Development of Infrastructure for Trade &Commerce Sixth Schedule(Pt. I) Areas	0.31
58	78-2075-800-5946-112	Developmental Grant Sixth Schedule(Pt. I) Areas	182.45
59	78-2202-01-052	Equipment Sixth Schedule(Pt. I) Areas	4.55
60	78-2202-01-053	Maintenance of Buildings- Sixth Schedule (Pt. I) Areas	0.73
61	78-2202-02-110-0223	Other Miscellaneous Charges- Sixth Schedule (Pt. I) Areas	3.05

Appendix-2.4 (Continued)

1	2	3	4
62	78-2202-02-800-3952	Rashtriya Madhyamik Shiksha Abhijan(RMSA) Sixth Schedule (Pt. I) Areas	2.48
63	78-2225-02-277-5012	Grants to BTC for Construction of Ashram School at Udalgiri Sixth Schedule (Pt. I) Areas	3.73
64	78-2225-02-800-0201-619	Special Package for Restoration of Damage Infrastructure in BTC Riot Affected Areas during 2012-13 Sixth Schedule (Pt. I) Areas	10.52
65	78-2225-02-800-6341	Upgradation of Standard of Administration-Award of 13 th Finance Commission Sixth Schedule (Pt. I) Areas	4.29
66	78-2406-01-800-6341	Upgradation of Standard of Administration-Award of 13 th Finance Commission Sixth Schedule (Pt. I) Areas	1.33
67	78-4402-102-5338	Rural Infrastructure Development Fund (RIDF) Sixth Schedule (Pt. I) Areas	1.08
68	78-4552-226-2795	Construction of RCC Bridge No 8/1 over River Saralbhanga on Dotoma Balajan Road Sixth Schedule (Pt. I) Areas	5.55
69	78-4552-226-2802	Construction of Proposed Stadium in Musalpur in Baska District Sixth Schedule (Pt. I) Areas	1.01
70	78-4552-226-2957	Additional Package for Bodoland Territorial Autonomous Council Development (BTAD)- Sixth Schedule (Pt. I) Areas	27.11
71	78-4552-226-2963	Construction of Saviour Orphan Children Home at Gossaigaon Kokrajhar Sixth Schedule (Pt. I) Areas	0.74
72	78-4552-226-3240	Project and Scheme for BTAD as per Memorandum of Settlement (BTC Package) Sixth Schedule (Pt. I).Areas	5.93
73	78-4552-226-4109	Construction of Road from Gopalpur(Kekerikuchi) to Niz-Kaubaha(13.50 L.M. length) including Construction of RCC Bridge No. 5/1 (15.00 K.M.) under PWD Musalpur(R&B) Division Sixth Schedule(Pt. I).Areas	9.46
74	78-4552-226-4343	Construction of Road MT & BT froim UT Road at Dimakuchi Don Bosco School to Badalpura via Kalikhola Road in Udalguri District Sixth Schedule (Pt. I) Areas	0.72
75	78-4552-226-4345	Construction of SDPT Bridge No 10/1,12/3,14/2 &16/1 into RCC Bridges on Meted Kokrajar, Bahalpur Road Sixth Schedule (Pt.I) Areas	0.27
76	78-4552-226-4346	Upgradation of NT Road through Ramfal Bil Bazar to All weather Road with Conversion of Bridge into RCC Bridge (International Border Area)- Sixth Schedule (Pt. I) Areas	1.00
77	78-4552-226-4409	Construction of Road from Rongaichara Bazar to Bhola Bazar Sixth Schedule (Pt. I) Areas	0.57
78	78-4552-226-4411	Conversion of Washed out SPT Bridge No 2/1 River Hell into RCC Bridge on Shiamai Moinaguri Road in Korkarjhar District Sixth Schedule (Pt. I) Areas	0.78
79	78-4552-226-4412	Improvement of Road from Khairabari to Jamuguri under NLCPR Sixth Schedule (Pt. I) Areas	0.75
80	78-4552-226-4413	Improvement of Road from Budura to Parabahuchuba Dimakuchi PWD Road at Batabari via Khasiachuba, Barangabari NLCPR for 2010-2011 Sixth Schedule (Pt. I) Areas	3.60

Appendix-2.4 (Concluded)

1	2	3	4
81	78-4552-226-4414	Improvement/ Upgradation of Mangaldoi Bhutiachang Samrang Road from CH 47722 M to CH 48292M and from CH 5000 M to CH62500 M including Cross Drainage Works Sixth Schedule (Pt. I) Areas	2.91
82	78-4552-226-4415	Construction of Road from Bijni Subhaijhar Road at Village Nayapara No.2 at Kathalguri via Sanyasiguri including Construction of RCC Bridge No.1/2 over Chara in Chirang District Sixth Schedule (Pt. I) Areas	0.40
83	78-4552-226-4488	Construction of RCC Bridge No. 15/2 over River Burhisuti over River Burhisuti on Patadaha Panbari Road Sixth Schedule (Pt. I) Areas	0.29
84	78-4552-226-4490	Metalling & B.T. Road from Jaipur NH-31 to Amguri J.D. Road (Dumbruguri to Amguri) including Construction of RCC Bridges & Culverts Sixth Schedule (Pt. I) Areas	5.28
85	78-4552-226-4491	Improvement of Sujit Narzary Road from Tihu Chowk to Barimakha via Belguri Pathar Sixth Schedule (Pt. I) Areas	11.29
86	78-4552-226-4495	Construction of RCC Bridge No.9/8 over Laska on Daulgiri Dotma Road Sixth Schedule (Pt. I) Areas	0.63
87	78-4552-226-4798	Construction of Road from Boro Bazar to Gumergaon via Chowdhurypara in Chirang Sixth Schedule (Pt. I) Areas	6.01
88	78-4552-800-5348-928	State Share, Sixth Schedule (Pt. I) Areas	9.40
Total			2660.39

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
2005-06	2-Grants 2-Appropriations	Revenue Voted-47 Capital Voted-67 Revenue Charged-6 and 14	2.45	C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.
2006-07	4-Grants 2-Appropriations	Revenue Voted-30 Capital Voted-54, 58 and 60 Revenue Charged-8 Capital Charged-12	80.61	C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.
2007-08	9-Grants 2-Appropriations	Revenue Voted-4, 40, 42 and 65 Capital Voted-31, 34, 59, 60 and 70 Revenue Charged-Head of State and 6	113.24	C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.
2008-09	6-Grants 2-Appropriations	Revenue Voted-4, 40 and 72 Capital Voted-60, 76 and 77 Revenue Charged-Head of State and 39	108.40	C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.
2009-10	3-Grants	Revenue Voted- 40 and 47 Capital Voted- 60	10.18	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
2010-11	1-Grant 1-Appropriation	Revenue Voted-40 Revenue Charged-15	4.27	C&AG's Report placed before the House on 30-03-2012. Not yet discussed by PAC.
2011-12	5-Grants 2-Appropriations	Revenue Voted-22, 23, 47 and 62 Capital Voted-78 Revenue Charged-12 Capital Charged-63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
2012-13	4-Grants	Revenue Voted-13, 23 and 47 Capital Voted-78	1,195.61	C&AG's Report placed before the House on 04-08-2014. Not yet discussed by PAC.

Appendix-2.5 (Concluded)

1	2	3	4	5
2013-14	5-Grants	Revenue Voted -23, 40 and 64 Capital Voted -55 and 78	1,499.89	C&AG's Report placed before the House on 31-03-2015. Not yet discussed by PAC.
2014-15	5-Grants 1-Appropriation	Revenue Voted -23 30 and 72 Capital Voted -55 and 78 Capital Charged - Public Debt and Servicing of Debt	3,801.63	C&AG's Report placed before the House on 18-07-2016. Not yet discussed by PAC.
2015-16	3 Grants	Revenue Voted – 30 Capital Voted – 76 and 77	243.77	C&AG's Report placed before the House on 10-03-2017. Not yet discussed by PAC.
2016-17	5 Grants	Revenue Voted – 30 and 64 Capital Voted – 34, 76 and 77	1,348.44	C&AG's Report placed before the House on 06-04-2018. Not yet discussed by PAC.
Total			9,323.63	

Appendix-2.6
(Reference: Paragraph 2.2.7)
Cases where supplementary provision
(₹ 10 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2	3	4	5	6
Revenue (Charged)					
1	1 - State Legislature	0.64	0.45	0.19	0.79
2	3- Administration of Justice	59.63	54.26	5.37	2.83
3	14 - Police	2.25	1.71	0.54	0.47
4	29 - Medical & Public Health	0.95	0.72	0.23	0.22
Total for Revenue (Charged)		63.47	57.14	6.33	4.31
Revenue (Voted)					
5	1- State Legislature	72.64	52.28	20.36	1.94
6	3- Administration of Justice	369.37	230.24	139.13	15.63
7	4 - Election	70.97	57.07	13.90	1.33
8	6- Land Revenue & Land Ceiling	354.40	234.15	120.25	13.62
9	7 – Stamps & Registration	34.70	16.56	18.14	1.54
10	8- Excise and Prohibition	60.59	51.62	8.97	8.26
11	9- Transport Services	253.99	242.15	11.84	18.88
12	11 –Secretariat & Attached Offices	2874.40	1182.89	1691.51	372.40
13	12 –District Administration	241.80	211.78	30.02	14.01
14	13- Treasury and Accounts Administration	98.54	88.46	10.08	27.40
15	14- Police	4447.53	3652.19	795.34	506.40
16	15- Jails	76.62	69.69	6.93	9.06
17	16- Stationery and Printing	40.72	27.21	13.51	0.15
18	17- Administrative and Functional Buildings	414.76	246.85	167.91	171.81
19	21-Guest Houses, Government Hostels etc.	35.36	20.00	15.36	1.78
20	22- Administrative Training	13.45	10.67	2.78	0.36
21	26- Education (Higher)	2165.02	1865.91	299.11	182.03
22	27- Art & Culture	72.66	66.10	6.56	12.29
23	29- Medical and Public Health	4187.57	3966.10	221.47	777.12
24	30 – Water Supply & Sanitation	475.96	417.65	58.31	58.56
25	31- Urban Development (Town & Country Planning)	537.47	251.47	286.00	13.72
26	33- Residential Buildings	3.61	2.22	1.39	0.11
27	34- Urban Development (Municipal Administration Department)	742.41	194.23	548.18	169.03
28	35- Information and Publicity	49.00	41.59	7.41	8.53
29	36- Labour and Employment	171.05	121.17	49.88	56.69
30	37 – Food Storage, Warehousing & Civil Supplies	557.95	497.62	60.33	183.62
31	38- Welfare of Scheduled Castes/ Scheduled Tribes & Other Backward Classes etc.	1158.91	456.50	702.41	42.12
32	39- Social Security, Welfare and Nutrition	1750.49	955.05	795.44	112.21
33	45- Census, Surveys and Statistics	82.67	32.55	50.12	0.65
34	49 - Irrigation	545.09	432.42	112.67	24.04
35	51- Soil and Water Conservation	44.59	38.44	6.15	14.78
36	52- Animal Husbandry	400.42	239.02	161.40	22.77
37	54- Fisheries	77.00	50.68	26.32	3.07
38	55- Forestry and Wildlife	850.16	473.60	376.56	77.70

Appendix-2.6 (Concluded)

1	2	3	4	5	6
39	56- Rural Development (Panchayat)	3110.78	1618.52	1492.26	56.78
40	57- Rural Development	4007.97	3175.03	832.94	197.41
41	58- Industries	183.68	82.50	101.18	310.06
42	60 – Cottage Industries	51.64	44.61	7.03	2.02
43	63- Water Resources	321.16	282.73	38.43	15.87
44	64 – Roads & Bridges	1639.47	1561.27	78.20	55.65
45	65-Tourism	58.34	55.95	2.39	1.22
46	66 - Compensation & Assignment to Local Bodies and PRI	318.80	125.05	193.75	206.68
47	67- Horticulture	49.69	28.85	20.84	4.33
48	69-Scientific Services and Research	29.99	28.94	1.05	0.10
49	70 - Hill Areas	5.41	2.49	2.92	10.18
50	71- Education (Elementary, Secondary etc.)	10846.05	10448.56	397.49	886.73
51	73 – Urban Development (GDD)	607.07	136.36	470.71	301.23
52	75 – Information Technology	68.00	41.69	26.31	10.38
53	76- Hill Areas Department (KAAC)	925.01	775.28	149.73	56.42
54	77- Hill Areas Department (NCHAC)	391.08	389.05	2.03	53.32
Total for Revenue (Voted)		45946.01	35293.01	10653.00	5091.99
A.	Total for Revenue (Charged + Voted)	46009.48	35350.15	10659.33	5096.30
Capital (Charged)					
NIL					
Capital (Voted)					
55	1- State Legislature	63.98	30.17	33.81	10.00
56	9 – Transport Services	114.87	102.22	12.65	76.11
57	12 – District Administration	155.02	51.90	103.12	11.00
58	14- Police	181.95	157.19	24.76	0.38
59	18 – Fire Services	95.12	36.98	58.14	2.31
60	22 – Administrative Trainings	11.05	7.08	3.97	20.95
61	26 - Education (Higher)	72.63	38.09	34.54	20.00
62	29- Medical and Public Health	446.11	220.66	225.45	40.25
63	34- Urban Development (Municipal Administration Department)	5.59	1.35	4.24	32.68
64	36- Labour and Employment	71.85	3.32	68.53	14.53
65	37 – Food Storage, Warehousing & Civil Supplies	150.00	0.00	150.00	0.22
66	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	163.48	7.07	156.41	33.50
67	44- North Eastern Council Schemes	1106.68	272.75	833.93	16.06
68	48 - Agriculture	354.36	70.98	283.38	3.78
69	49 - Irrigation	402.66	78.57	324.09	64.36
70	52- Animal Husbandry	154.05	50.23	103.82	11.95
71	58- Industries	163.18	115.18	48.00	56.09
72	64- Roads & Bridges	2209.99	1965.40	244.59	353.76
73	71- Education (Elementary, Secondary etc.)	93.76	16.44	77.32	5.00
74	73- Urban Development (GDD)	829.74	367.80	461.94	10.00
75	76- Hill Areas Department (KAAC)	283.48	143.78	139.70	150.44
Total for Capital (Voted)		7129.55	3737.16	3392.39	933.37
B.	Total for Capital (Charged + Voted)	7129.55	3737.16	3392.39	933.37
Grand Total (A+B)		53139.03	39087.31	14051.72	6029.67

Appendix-2.7
(Reference: Paragraph 2.2.8)
Excess re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description (Head Details)	Re appropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	14	2055	Police 001 Direction and Administration {3191} General Security Related Expenditure [442] Criminal Investigation Department (NTA Voted)	25.00	21.56
			[443] Special Branches (NTA Voted)	104.82	40.95
			109 District Police {0462} Guards for Brahmaputra Bridge (NTA Voted)	69.50	61.52
			{0463} Guards for RBI, Guwahati (NTA Voted)	48.05	24.90
			114 Wireless and Computers {3191} General Security Related Expenditure [480] Wireless & Computer (NTA Voted)	25.00	24.31
2	25	2075	Miscellaneous General Services 800 Other Expenditure {3888} Expenditure in Connection with the Revision of Pay & Pension (NTA Voted)	46985.25	10452.93
3	27	2205	Art and Culture 101 Fine Arts Education {0668} Non- Government Cultural Organisation [705] NGO Cultural Organisation (NTA Voted)	70.00	19.83
			102 Promotion of Arts and Culture {0692} Films [686] Jyoti Chitraban Society (NTA Voted)	100.00	25.59
4	41	2245	Relief on Account of Natural Calamities 02 Floods, Cyclones etc 106 Repairs and Restoration of Damaged Roads and Bridges (NTA Voted)	1069.24	945.98
5	52	2403	Animal Husbandry 102 Cattle and Buffalo Development {1157} Cattle Farms [775] Infrastructure Development (NTA Voted)	335.35	88.10
6	56	2515	Other Rural Development Programs 101 Panchayat Raj {1356} Assistant to Panchayat Institute of Mahakuma Parishad/Gram Panchayat Staff [701] Assistant to District Panchayats (NTA Voted)	194.07	119.76

Appendix-2.7 (Concluded)

1	2	3	4	5	6
7	58	2852	Industries 80 General 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	38.35	37.24
		4885	Other Capital Outlay on Industries and Minerals 60 Others 800 Other Expenditure {5995} Improvement of Main Common Approach Road of Food Processing Park, Chaygaon (NTA Voted)	131.99	32.41
8	65	3452	Tourism 80 General 800 Other Expenditure {1942} Hotel Brahmaputra Ashok (NTA Voted)	1500.00	10.00
		5452	Capital Outlay on Tourism 01 Tourist Infrastructure 102 Tourist Accommodation {1942} Hotel Brahmaputra Ashok (NTA Voted)	1000.00	107.63
9	71	2202	General Education 01 Elementary Education 800 Other Expenditure {1686} Sarva Siksha Abhiyan [928] State Share (NTA Voted)	18142.60	18.40

Appendix-2.8

(Reference: Paragraph 2.2.8)
Unnecessary re-appropriation of funds

(₹ in lakh)					
Sl. No.	Grant No.	Head of Account	Description	Re appropriation	Final Excess (+)/Savings (-)
1	2	3	4	5	6
1	6	2029	Land Revenue 001 Direction and Administration {0140} Directorate of Land Records (NTA Voted) {0143} District Administration (NTA Voted)	18.69 123.50	157.89 3253.26
2	9	5055	Capital Outlay on Road Transport 050 Lands and Buildings {1536} Works [067] Modernisation/Upgradation of DTO Offices in the State (NTA Voted)	300.00	465.00
3	11	2052	Secretariat General Services 091 Attached Offices {0417} Director Institutional Finance Cell (NTA Voted)	20.00	41.58
4	12	2053	District Administration 094 Other Establishments Transport Commissioners {0427} Establishment (TA Voted)	12.35	15.66
5	14	2055	Police 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted) {0433} Police Range (NTA Voted) 003 Education and Training {0435} Police Training College (NTA Voted) {0436} Armed Police Training Centre (NTA Voted) {0437} Recruits in Training School of Assam (NTA Voted) {0439} Battalion Training Centre (NTA Voted) 101 Criminal Investigation and Vigilance {0443} Special Branch (NTA Voted) {0445} Special Branch (BIEO) (NTA Voted) 109 District Police {0145} District Police Proper (NTA Voted) {0256} Women Police (NTA Voted) {0448} Implementation of Police Commission Recommendation (NTA Voted) {0449} New Police Stations & Outposts (NTA Voted) {0450} Re-organization of Prosecution Staff (NTA Voted) {0451} Explosive Magazine Guards (NTA Voted) {0452} Liquor Prohibition Staff (NTA Voted)	516.83 555.56 604.96 742.50 93.00 634.00 77.00 355.00 16862.40 48.00 78.00 1264.00 43.00 58.50 287.00	4962.60 575.14 1289.05 780.39 447.76 827.77 9364.21 703.07 37398.25 515.49 119.81 2195.00 56.53 147.41 434.44

			{0456} Bhutan & Arunachal Border (NTA Voted)	223.00	518.43
			{0457} Establishment of Watch Post Schemes [491] Reimbursable from Government of India (NTA Voted)	8840.50	9360.60
			{0458} Thumb, Finger & Photo Schemes [491] Reimbursable from Government of India (NTA Voted)	101.00	145.13
			{0459} Police, Passport & Visa System [491] Reimbursable from Government of India (NTA Voted)	104.00	172.14
			{0460} Guards for S.S.B. Zonal Office (NTA Voted)	50.00	162.15
			{0461} Guards for A.I.R (NTA Voted)	79.50	179.02
			{0464} Police Guards for SBI Branch (NTA Voted)	37.50	643.76
			{0465} Police Guards for Civil Aerodromes (NTA Voted)	203.00	611.94
			{0467} Police Guards for AOC, Digboi (NTA Voted)	23.50	34.67
			{0468} Police Guards for Assam Gas Based Power Project (NTA Voted)	269.00	348.15
			{0469} Inter-State International Border Affairs (NTA Voted)	100.00	237.86
			{0472} Raising of Additional Platoons (NTA Voted)	728.50	1522.29
			{0473} Police Guards for Supply Check Gates (NTA Voted)	23.50	33.31
			{1015} Checking of Bangladeshi Infiltration [491] Reimbursable from Government of India (NTA Voted)	892.69	2447.66
			111 Railway Police {0475} Supervising Staff (NTA Voted)	362.50	539.80
			{0476} Crime Police (NTA Voted)	399.00	641.93
			{0477} Order Police (NTA Voted)	275.00	505.44
			113 Welfare of Police Personnel (0478) Police Hospital (NTA Voted)	180.50	587.80
			800 Other Expenditure {0481} Expenditure in connection with General Election [973] Charges for Conduct of Panchayat Election (NTA Voted)	11.00	24.85
			{0482} Relief Operation in Connection with Disturbance [935] Battalion for ONGC (Reimbursable from ONGC) (NTA Voted)	1044.80	1174.65
			{0484} Special Task Force (NTA Voted)	226.00	302.53
		4055	Capital Outlay on Police 207 State Police {0482} Relief Operation in Connection with Disturbance [934] Operation against Militant, Raising of Assam Commando Battalion at Mandakata (NTA Voted)	12.96	12.97
6	15	2056	Jails 102 Jail Manufactures (NTA Voted)	15.65	49.46

Appendix-2.8 (Contd..)

1	2	3	4	5	6
7	18	2070	Other Administrative Services 108 Fire Protection and Control {0526} Protection and Control Fire Service Station [504] Fire & E.S. Station (NTA Voted)	39.13	103.99
8	26	2202	General Education 03 University and Higher Education 103 Government Colleges and Institutes {5957} 5(Five) Nos. Pandit Deendayal Upadhyaya Adarsh Mahavidyalaya (NTAVoted)	30.00	375.39
9	29	2210	Medical and Public Health 01 Urban Health Services- Allopathy 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	25.00	558.33
		4210	Capital Outlay on Medical and Public Health 03 Medical Education Training and Research 105 Allopathy {5696} Setting up of Medical College at North Lakhimpur [928] State Share (NTA Voted) {5709} Setting up of Medical College at Dhubri [928] State Share (NTA Voted)	78.82 72.07	378.82 345.31
10	38	2225	Welfare of SC, ST, OBC and Minorities 01 Welfare of Scheduled Castes 793 Special Central Assistance for Scheduled Castes Component Plan {2223} Infrastructure Development Program under SCA-SCCP (NTA Voted)	100.00	100.00
11	41	2245	Relief on Account of Natural Calamities 02 Floods, Cyclones etc 101 Gratuitous Relief {4385} Rehabilitation Grant (Flood) (NTA Voted) {4386} Rehabilitation Grant (Cyclone) (NTA Voted) 80 General 800 Other Expenditure {5004} Power Department (NTA Voted)	1574.00 430.00 3250.00	3099.09 3680.10 3500.00
12	49	2702	Minor Irrigation 80 General 001 Direction and Administration (NTA Voted)	1277.21	7517.54
		2705	Command Area Development 800 Other Expenditure (NTA Voted)	107.57	183.46
13	51	2402	Soil and Water Conservation 102 Soil Conservation {0603} Building and Approached Roads (NTA Voted)	100.00	130.00
		4402	Capital Outlay on Soil and Water Conservation 203 Land Reclamation and Development {0170} Gully Control Works (NTA Voted)	41.90	363.25

Appendix-2.8 (Concluded)

1	2	3	4	5	6
14	52	2403	Animal Husbandry 101 Veterinary Services and Animal Health {4895} National Livestock Health and Disease Control Program [580] ASCAD, RDDDL, NCPB, NPPE, PPR-CP, CSF-CP (NTA Voted)	30.99	566.25
15	58	2852	Industries 80 General 001 Direction and Administration {0172} Headquarters Establishment [279] Financial Assistance for Research and Development/Advertising and Publicity of Assam Ayurvedic Product (NTA Voted)	50.44	50.45
		4885	Other Capital Outlay on Industries and Minerals 60 Others 800 Other Expenditure {5990} Construction of Double Storied Storage Facility for Raw Material & Finished Product to make AAP Production Process WHO (NTA Voted)	167.99	168.00
16	61	2853	Non-Ferrous Mining and Metallurgical Industries 02 Regulation and Development of Mines 101 Survey and Mapping {0180} Intensive Mineral Investigation (NTA Voted)	16.00	255.88
17	63	4711	Capital Outlay on Flood Control Projects 01 Flood Control 103 Civil Works {2855} State Specific Scheme [506] Provision for Other New Schemes in Brahmaputra and Barak Valley (NTA Voted)	877.92	4312.96
			[832] R/S to Nonoi Embankment R/B from N.H 52 to RK B/Dyke (NTA Voted)	122.08	122.08
18	71	2202	General Education 01 Elementary Education 053 Maintenance of Buildings {3113} Departmental Buildings (NTA Voted)	15.00	205.10
			02 Secondary Education 001 Direction and Administration {0172} Headquarters Establishment (NTA Voted)	19.80	1672.36
			800 Other Expenditure {2811} Chief Minister's Special Scheme/Program [936] Dr. Banikanta Kakoty Computer Literacy Program, 2017 (NTA Voted)	1373.12	1373.14
			80 General 800 Other Expenditure {3927} College of Teacher Education (Kokrajhar/Goalpara/Nagaon/Silchar) [927] Central Share (NTA Voted)	19.00	51.60
19	75	2852	Industries 07 Telecommunication and Electronic Industries 202 Electronics {4379} ESDM Cluster Development (NTA Voted)	2499.24	2499.25

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 2017-18

(₹ in crore)			
Sl. No.	Grant No./ Appropriation	Name of Grant/Appropriation	Savings
1	2	3	4
1	3	Administration of Justice	
		(Revenue Voted)	154.77
		(Revenue Charged)	8.20
		(Capital Voted)	112.85
2	5	Sales Tax & Other Taxes	
		(Revenue Voted)	354.14
		(Capital Voted)	46.29
3	6	Land Revenue & Land Ceiling	
		(Revenue Voted)	133.87
		(Capital Voted)	5.35
4	7	Stamps and Registration	
		(Revenue Voted)	19.67
5	8	Excise and Prohibition	
		(Revenue Voted)	17.23
6	9	Transport Services	
		(Revenue Voted)	30.72
		(Capital Voted)	88.75
7	11	Secretariat and Attached Offices	
		(Capital Voted)	13.26
8	12	District Administration	
		(Capital Voted)	114.12
9	13	Treasury and Accounts Administration	
		(Revenue Voted)	37.48
		(Capital Voted)	16.31
10	14	Police	
		(Capital Voted)	25.14
11	15	Jails	
		(Revenue Voted)	15.98
		(Capital Voted)	6.91
12	16	Stationery & Printing	
		(Revenue Voted)	13.66
13	18	Fire Services	
		(Revenue Voted)	11.53
		(Capital Voted)	60.45
14	20	Other Administrative Services	
		(Revenue Voted)	22.09
15	21	Guest Houses, Government Hostels etc.	
		(Revenue Voted)	17.14
16	22	Administrative Trainings	
		(Capital Voted)	24.92
17	23	Pension & Other Retirement Benefits	
		(Revenue Voted)	1365.22
		(Revenue Charged)	15.84
18	25	Miscellaneous General Services	
		(Revenue Voted)	153.66
19	26	Education (Higher)	
		(Revenue Voted)	481.14
		(Capital Voted)	54.53
20	30	Water Supply and Sanitation	
		(Revenue Voted)	116.87
		(Capital Voted)	5.77

Appendix-2.9 (Contd..)

1	2	3	4
21	31	Urban Development (T&CP) (Revenue Voted)	299.72
22	34	Urban Development (MAD) (Revenue Voted) (Capital Voted)	717.21 36.92
23	35	Information and Publicity (Revenue Voted)	15.95
24	36	Labour and Employment (Revenue Voted) (Capital Voted)	106.57 83.07
25	37	Food Storage, Warehousing & Civil Supplies (Revenue Voted) (Capital Voted)	243.94 150.22
26	38	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes etc. (Revenue Voted) (Capital Voted)	744.53 189.91
27	39	Social Security, Welfare & Nutrition (Revenue Voted)	907.65
28	40	Social Security & Welfare (Freedom Fighter) (Revenue Voted)	37.39
29	41	Natural Calamities (Revenue Voted)	193.16
30	42	Other Social Services (Revenue Voted)	86.79
31	43	Co-operation (Capital Voted)	55.80
32	44	North Eastern Council Schemes (Revenue Voted)	5.06
33	45	Census, Surveys & Statistics (Revenue Voted)	50.77
34	48	Agriculture (Revenue Voted) (Capital Voted)	498.79 287.16
35	49	Irrigation (Revenue Voted)	136.72
36	51	Soil and Water Conservation (Revenue Voted) (Capital Voted)	20.93 42.37
37	52	Animal Husbandry (Revenue Voted) (Capital Voted)	184.18 115.78
38	53	Dairy Development (Revenue Voted)	8.22
39	54	Fisheries (Revenue Voted) (Capital Voted)	29.39 67.48
40	55	Forestry & Wild Life (Revenue Voted) (Capital Voted)	454.27 13.43
41	56	Rural Development (Panchayat) (Revenue Voted)	1549.04
42	57	Rural Development (Revenue Voted)	1030.35
43	58	Industries (Revenue Voted) (Capital Voted)	411.23 104.09
44	59	Village & Small Industries, Sericulture & Weaving (Revenue Voted) (Capital Voted)	48.75 42.23

Appendix-2.9 (Concluded)

1	2	3	4
45	60	Cottage Industries (Revenue Voted) (Capital Voted)	9.06 35.00
46	61	Mines and Minerals (Revenue Voted)	6.75
47	62	Power (Electricity) (Revenue Voted) (Capital Voted)	1150.21 207.96
48	63	Water Resources (Revenue Voted) (Capital Voted)	54.29 2131.19
49	64	Roads and Bridges (Capital Voted)	598.35
50	65	Tourism (Capital Voted)	42.30
51	66	Compensation and Assignment to Local Bodies and Panchayat Raj Institutions (Revenue Voted)	400.43
52	67	Horticulture (Revenue Voted)	25.17
53	<i>Public Debt and Servicing of debt</i>	<i>(Revenue Charged)</i> <i>(Capital Charged)</i>	<i>541.43</i> <i>2744.81</i>
54	68	Loans to Government Servants (Capital Voted)	152.48
55	69	Scientific Services and Research (Capital Voted)	24.18
56	70	Hill Areas (Revenue Voted)	13.10
57	72	Social Security & Welfare (Revenue Voted)	38.64
58	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	771.95 471.95
59	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Revenue Voted) (Capital Voted)	206.15 290.13
60	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted) (Capital Voted)	55.35 31.01
Total			22514.82

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)	22.30	7.96	14.34
		(Capital Voted)	43.80	25.01	18.79
2	4- Elections	(Revenue Voted)	15.23	3.48	11.75
3	12-District Administration	(Revenue Voted)	44.03	1.77	42.26
4	14 - Police	(Revenue Voted)	1301.74	1.58	1300.16
5	17 – Administrative & Functional Buildings	(Revenue Voted)	339.72	12.56	327.16
6	19-Vigilance Commission and Others	(Revenue Voted)	330.54	0.15	330.39
7	27 – Art & Culture	(Revenue Voted)	18.85	1.00	17.85
		(Capital Voted)	56.19	5.00	51.19
8	29 – Medical & Public Health	(Revenue Voted)	998.60	561.94	436.66
		(Capital Voted)	265.70	47.57	218.13
9	43 – Co-operation	(Revenue Voted)	38.06	27.58	10.48
10	44-North Eastern Council Schemes	(Capital Voted)	849.99	14.70	835.29
11	64 – Roads & Bridges	(Revenue Voted)	133.86	52.73	81.13
12	71-Education (Elementary, Secondary etc)	(Revenue Voted)	1284.22	215.41	1068.81
		(Capital Voted)	82.32	55.56	26.76
Total			5825.15	1034.00	4791.15

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 2018	Percentage of Total Expenditure incurred during March 2018
1	1 - State Legislature	4217	27.50	15.37	55.89
2	4 - Elections	2015	57.07	31.79	55.70
3	5 - Sales Tax and Other Taxes	2040	174.21	111.92	64.24
4	9 - Transport Services	5055	80.06	78.72	98.33
5	11 – Secretariat and Attached Offices	2052	693.83	381.27	54.95
		7465	11.95	10.95	91.63
6	12 - District Administration	4059	42.29	22.12	52.31
7	14 – Police	4055	157.19	134.97	85.86
8	26 – Education (Higher)	4202	38.09	24.84	65.21
9	27 – Art and Culture	2205	61.61	31.45	51.05
10	29 – Medical and Public Health	4210	220.66	203.39	92.17
11	32 – Housing Schemes	2216	15.77	14.77	93.66
12	34 - Urban Development (Municipal Administration Department)	2217	194.19	106.01	54.59
13	38 – Welfare and SC, ST and OBC etc.	2225	456.50	236.66	51.84
14	42 - Other Social Services	2575	440.46	337.44	76.61
15	43 – Cooperation	2851	35.36	35.36	100.00
		2852	11.87	11.87	100.00
		4425	22.20	12.96	58.38
16	44 – North Eastern Council Schemes	4552	272.75	156.60	57.42
17	48 – Agriculture	4401	70.99	70.99	100.00
18	49 – Irrigation	4702	74.47	58.72	78.85
19	50 – Other Special Areas Program	4575	28.48	16.12	56.60
20	51 – Soil and Water Conservation	4402	79.99	51.84	64.81
21	52 – Animal Husbandry	4403	50.23	42.72	85.05
22	57 – Rural Development	2216	1801.42	1426.58	79.19
		2501	613.23	321.34	52.40
23	58 – Industries	6860	36.15	21.15	58.51
24	59 – Village and Small Industries, Sericulture and Weaving	2851	380.26	215.40	56.65
25	62 – Power (Electricity)	4801	803.99	463.70	57.67
		6801	188.35	141.42	75.08
26	63 – Water Resources	4711	271.04	212.97	78.58
27	65 – Tourism	5452	18.46	14.65	79.36

Appendix-2.11 (Concluded)

1	2	3	4	5	6
28	66 – Compensation and Assignment to Local Bodies & PRI	3604	125.05	121.69	97.31
29	67 - Horticulture	2401	28.85	22.32	77.37
30	71 – Education (Elementary, Secondary etc)	4202	16.44	16.44	100.00
31	73 – Urban Development (GDD)	2217	136.36	106.97	78.45
		4217	367.80	277.37	75.41
32	75 – Information Technology	2852	41.70	34.74	83.31
33	76 – Hill Areas Department (KAAC)	4702	23.90	14.91	62.38
34	77 – Hill Areas Department (NCHAC)	5054	24.75	16.24	65.62
Total			8195.47	5626.74	68.66

Appendix-2.12
(Reference: Paragraph 2.3.1)

Pending DCC bills for the years up to 2017-18

(□ in crore)

Sl. No.	Name of Department	No. of AC Bills	Amount
1	Administrative Reforms (Training)	01	0.004
2	Agriculture	01	0.01
3	Chief Minister's Secretariat	02	0.01
4	Co-operation	01	0.002
5	Culture Affairs	08	1.94
6	Development of Border Areas	25	22.48
7	Education (General)	33	84.93
8	Election	72	18.46
9	Excise	01	0.002
10	Finance (Taxation)	11	0.28
11	Finance	23	25.22
12	Food and Civil Supplies	02	26.03
13	General Administration	74	17.32
14	Handloom & Textile	02	0.33
15	Health	16	76.82
16	Home	21	14.13
17	Industry and Commerce	03	0.66
18	Information and Public Relation	04	0.02
19	Judicial	45	1.01
20	Labour & Employment	03	0.001
21	Minority Development	09	12.3
22	Panchayat & Rural Development	134	144.5
23	Pension & Public Grievances	04	0.07
24	Personnel	10	0.86
25	Planning & Development	31	21.1
26	Political	01	0.002
27	Public Health Engineering	02	0.0004
28	Public Works	07	25.56
29	Revenue & Disaster Management	11	0.9
30	Revenue	300	31.49
31	Sainik Welfare	01	0.03
32	Science Technology and Environment	01	2.00
33	Secretariat Administration	130	51.81
34	Sericulture	04	0.015
35	Social Welfare	18	37.53
36	Sport & Youth Welfare	02	0.27
37	Tourism	04	5.41

Appendix-2.12 (Concluded)

1	2	3	4
38	Transport	07	0.97
39	Water Resources	06	0.008
40	Welfare of P.T. & O.B.C.	26	51.37
41	Hills Area	09	2.79
42	Governor Secretariat	01	0.21
Total		1,066	678.85

Appendix-2.13
(Reference: Paragraph 2.4)
Details of Personal Deposit Accounts Holder

Sl. No	Name of Treasuries	Name of the PDA Holder	Opening Balance (In ₹)	Closing Balance (In ₹)
1	Kamrup	Principal, Cotton College	2354603.73	2354603.73
2		Registrar, Guwahati High Court	595343.00	595343.00
3		Director of Library Service	74687.45	74687.45
4		District Officer, District Library	147401.50	147401.50
5		Engineer, i/c Central Workshop & Manager Industrial Estate, Bamunimaidam	548109.00	548109.00
6		State Home for Women & TCPC	7970.92	7970.92
7		Principal, Govt. College Art & Craft	41872.35	41872.35
8		Superintendent, Town Milk Supply	1044025.49	1044025.49
9		Principal, Regional Nursing College	68343.96	68343.96
10		Cottage Industries Training Institute	64699.48	64699.48
11		Principal, ITI	93739.97	93739.97
12		Principal, Assam Settlement & Survey School	12034.00	12034.00
13		CEO, Assam Khadi & Village Industries	14261.30	14261.30
14		DC's SRD Fund	91520.28	91520.28
15		Principal, Assam Engineering Institute	32503.00	32503.00
16		Managing Director, Central Store & Emporia	86501.19	86501.19
17		Principal, Guwahati Medical College	311372.95	311372.95
18		AIGP, O/o the DGP	103559.98	103559.98
19		Principal, Cotton Collegiate HSS	777.55	777.55
20	Barpeta	District Library, Barpeta	98143.50	98143.50
21	Hailakandi	Government Emporium	6211.28	6211.28
22		Government VMHS School	3278.72	3278.72
23		Lala TC	737.57	737.57
24		District Librarian	14735.00	14735.00
25		DC's SRD Fund	195305.35	195305.35
26		Municipal Board	567.97	567.97
Total			6012306.49	6012306.49

Appendix-3.1
(Reference: Paragraph 3.1)
Position of outstanding Utilisation Certificates as on 31 March 2017

(₹ in crore)

Sl. No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2004-05	1	0.01	1	0.01	0	0
		2005-06	1	0.02	1	0.02	0	0
		2006-07	1	0.02	1	0.02	0	0
		2009-10	1	0.01	0	0	1	0.01
		2013-14	1	0.19	1	0.19	0	0
		2015-16	2	0.11	2	0.11	0	0
		2016-17	2	3.55	1	2.87	1	0.68
		Total	9	3.91	7	3.22	2	0.69
2	Agriculture	2001-02	27	26.95	20	14.49	7	12.46
		2002-03	2	0.01	2	0.01	0	0
		2003-04	10	9.07	4	0.95	6	8.12
		2004-05	10	22.17	6	5.39	4	16.78
		2005-06	4	33.23	1	0.28	3	32.95
		2006-07	3	1.02	2	1.01	1	0.01
		2007-08	2	28.8	1	1.8	1	27.00
		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	23	54.07	21	82.15
		2015-16	29	127.33	14	32.16	15	95.17
		2016-17	51	268.11	23	104.10	28	164.01
Total	187	810.66	96	214.26	91	596.4		
3	Animal Husbandry	2001-02	2	0.01	2	0.01	0	0
		2002-03	1	0.05	1	0.05	0	0
		2003-04	4	4.82	4	4.82	0	0
		2004-05	2	2.2	2	2.2	0	0
		2005-06	6	2.1	6	2.1	0	0
		2006-07	3	0.67	3	0.67	0	0
		2007-08	1	0.06	1	0.06	0	0
		2008-09	2	0.77	2	0.77	0	0
		2010-11	2	2.32	2	2.32	0	0
		2011-12	1	0.06	1	0.06	0	0
		2012-13	10	13.53	9	13.33	1	0.20
		2013-14	3	3.76	2	3.16	1	0.60
		2014-15	3	0.3	0	0	3	0.3
		2016-17	1	0.01	1	0.01	0	0.00
Total	41	30.66	36	29.56	5	1.1		
4	Assembly Secretariat	2014-15	19	0.29	19	0.29	0	0
		2015-16	21	0.43	21	0.43	0	0
		2016-17	29	0.40	29	0.40	0	0
		Total	69	1.12	69	1.12	0	0
5	Co-operation	2002-03	1	0.15	1	0.15	0	0
		2003-04	15	1.61	8	1.26	7	0.35
		2004-05	7	1.76	1	1.75	6	0.01
		2005-06	19	0.16	0	0	19	0.16

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
		2006-07	3	0.06	3	0.06	0	0
		2008-09	2	0.25	1	0.15	1	0.10
		2009-10	1	0.05	0	0	1	0.05
		2013-14	3	1.38	3	1.38	0	0.00
		2014-15	2	0.42	0	0	2	0.42
		2015-16	10	9.83	0	0	10	9.83
		2016-17	9	30.97	7	20.87	2	10.10
		Total	72	46.64	24	25.62	48	21.02
6	Cultural Affairs	2001-02	13	0.3	2	0.01	11	0.29
		2002-03	2	0.004	2	0.004	0	0
		2003-04	12	2.73	3	0.02	9	2.71
		2004-05	10	2.27	9	2.26	1	0.01
		2005-06	7	0.13	5	0.12	2	0.01
		2006-07	13	3.04	1	0.50	12	2.54
		2007-08	20	7.01	0	0	20	7.01
		2008-09	25	6.61	2	0.51	23	6.10
		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	5	0.23	53	8.73
		2015-16	21	1.08	2	0.18	19	0.90
		2016-17	207	33.91	196	32.85	11	1.06
		Total	529	182.544	227	36.684	302	145.86
7	Dairy Development	2002-03	1	0.85	0	0	1	0.85
		2004-05	2	0.6	0	0	2	0.6
		2006-07	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	2	0.30	2	3.93
		2014-15	4	13.04	0	0	4	13.04
		2015-16	4	0.99	0	0	4	0.99
		2016-17	6	0.66	6	0.66	0	0
Total	30	24.46	8	0.96	22	23.5		
8	Education	2001-02	1045	33.32	91	0.49	954	32.83
		2002-03	926	29.34	556	11.24	370	18.10
		2003-04	1619	37.02	1052	21.02	567	16.00
		2004-05	2737	115.71	1974	107.54	763	8.17
		2005-06	2274	137.74	1706	76.87	568	60.87
		2006-07	2194	152.71	1748	80.29	446	72.42
		2007-08	808	33.62	632	18.97	176	14.65
		2008-09	474	21.95	377	18.43	97	3.52
		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	92	440.67	66	408.74
		2014-15	154	1270.92	12	865.18	142	405.74
		2015-16	111	999.94	30	637.64	81	362.30
		2016-17	266	1668.24	132	952.17	134	716.07
Total	12831	5474.86	8404	3286.75	4427	2188.11		

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
9	Election	2004-05	1	0.12	0	0	1	0.12
		2010-11	1	0.10	0	0	1	0.10
		2016-17	0	0	0	0	0	0
		Total	2	0.22	0	0	2	0.22
10	Excise	2006-07	4	0.07	4	0.07	0	0
		2014-15	1	0.04	1	0.04	0	0
		2015-16	3	0.16	3	0.16	0	0
		2016-17	1	0.08	1	0.08	0	0
		Total	9	0.35	9	0.35	0	0
11	Finance (Taxation)	2001-02	1	1.96	0	0	1	1.96
		2002-03	7	6.3	0	0	7	6.3
		2003-04	5	7.89	0	0	5	7.89
		2004-05	10	7.98	0	0	10	7.98
		2005-06	10	4.29	1	0.18	9	4.11
		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	45	18.03	2	0.01
		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	19	32.78	17	30.75
		2016-17	0	0	0	0	0	0
Total	738	1009.18	318	278.56	420	730.62		
12	Finance (Economic Affairs)	2013-14	136	160.39	108	120.55	28	39.84
		2014-15	600	832.84	303	559.56	297	273.28
		2015-16	20	426.07	1	292.56	19	133.51
		2016-17	77	392.06	18	357.37	59	34.69
		Total	833	1811.36	430	1330.04	403	481.32
13	Finance	2003-04	5	4.62	4	4.06	1	0.56
		2004-05	7	7.84	7	7.84	0	0
		2005-06	12	10	5	4.57	7	5.43
		2008-09	1	0.07	0	0	1	0.07
		2016-17	0	0	0	0	0	0
		Total	25	22.53	16	16.47	9	6.06
14	Fisheries	2001-02	1	0.1	0	0	1	0.1
		2003-04	3	0.08	2	0.06	1	0.02
		2004-05	8	3	0	0	8	3.00
		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	0.20
		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	14	14.68	0	0
		2015-16	8	7.62	5	5.82	3	1.80
		2016-17	25	22.59	22	8.70	3	13.89
		Total	70	59.59	43	29.26	27	30.33
15	Food & Civil Supplies	2006-07	11	1.63	10	1.47	1	0.16
		2010-11	1	0.15	1	0.15	0	0
		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	2	20.47	4	10.43
		2016-17	4	3.00	3	0.31	1	2.69
Total	30	37.39	18	22.9	12	14.49		

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
16	Forest	2008-09	4	3.48	0	0	4	3.48
		2016-17	0	0	0	0	0	0
		Total	4	3.48	0	0	4	3.48
17	General Administration	2001-02	1	0.01	0	0	1	0.01
		2006-07	1	0.001	0	0	1	0.001
		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	9.30
		2013-14	89	43.53	31	14.92	58	28.61
		2014-15	146	111.07	4	40	142	71.07
		2015-16	24	37.53	3	0.07	21	37.46
		2016-17	0	0	0	0	0	0
		Total	278	202.661	40	55.1	238	147.561
18	Guwahati Development	2003-04	1	0.1	0	0	1	0.1
		2004-05	4	11.27	4	11.27	0	0
		2005-06	5	10.47	5	10.47	0	0
		2006-07	8	15.08	7	14.62	1	0.46
		2007-08	26	28.4	25	28.20	1	0.20
		2008-09	7	11.28	7	11.28	0	0
		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
		2016-17	11	393.55	9	102.91	2	290.64
		Total	69	504.77	58	178.87	11	325.9
19	Handloom & Textile	2001-02	1	0.6	1	0.6	0	0
		2002-03	62	11.23	59	3.20	3	8.03
		2003-04	75	16.99	72	2.96	3	14.03
		2004-05	13	5.51	11	1.25	2	4.26
		2005-06	9	7.78	6	0.71	3	7.07
		2006-07	4	0.07	0	0	4	0.07
		2007-08	1	0.02	1	0.02	0	0
		2011-12	1	0.94	0	0	1	0.94
		2012-13	10	28.39	0	0	10	28.39
		2013-14	2	10.46	1	0.46	1	10.00
		2015-16	11	0.85	6	0.43	5	0.42
		2016-17	1	35.79	1	35.79	0	0
		Total	190	118.63	158	45.42	32	73.21
20	Health	2003-04	11	3.12	2	3.01	9	0.11
		2004-05	4	4.11	4	4.11	0	0
		2005-06	8	3.08	8	3.08	0	0
		2006-07	60	12.7	54	12.44	6	0.26
		2007-08	68	75.07	67	72.55	1	2.52
		2008-09	179	156.06	142	145.76	37	10.30
		2009-10	1	2.25	1	2.25	0	0
		2010-11	8	86.61	4	76.48	4	10.13
		2011-12	2	1.60	1	1.50	1	0.10
		2012-13	17	181.18	16	181.17	1	0.01
		2013-14	31	351.48	16	131.25	15	220.23
		2014-15	2	1.53	0	0	2	1.53
		2015-16	39	841.41	0	0	39	841.41
		2016-17	83	1162.01	75	1099.78	8	62.23
Total	513	2882.21	390	1733.38	123	1148.83		

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
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	2	2.31	19	10.04
		2009-10	1	0.48	0	0	1	0.48
		2010-11	15	5.54	3	1.45	12	4.09
		2011-12	4	0.53	2	0.03	2	0.50
		2013-14	1	0.2	1	0.2	0	0
		2014-15	33	8.82	24	2.43	9	6.39
		2015-16	42	7.43	7	0.41	35	7.02
		2016-17	86	50.41	82	47.38	4	3.03
	Total	216	87.08	121	54.21	95	32.87	
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
		2016-17	0	0	0	0	0	0
		Total	10	2.63	2	0.15	8	2.48
23	Horticulture Department	2014-15	3	9.59	0	0	3	9.59
		2016-17	0	0	0	0	0	0
		Total	3	9.59	0	0	3	9.59
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	6.09	5	0.30
		2008-09	16	10.4	14	10.01	2	0.39
		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	4	2.24	0	0
		2013-14	8	43.07	6	7.71	2	35.36
		2014-15	21	57.51	20	53.51	1	4
		2015-16	14	25.09	3	18.90	11	6.19
		2016-17	10	46.99	6	42.22	4	4.77
	Total	322	281.53	272	203.69	50	77.84	
25	Information & Technology	2009-10	1	0.52	0	0	1	0.52
		2010-11	1	39.05	1	39.05	0	0
		2012-13	6	16.61	4	9.61	2	7.00
		2013-14	19	38.21	11	21.59	8	16.62
		2014-15	8	17.35	4	15.48	4	1.87
		2016-17	15	38.91	11	11.29	4	27.62
		Total	50	150.65	31	97.02	19	53.63
26	Irrigation	2012-13	1	40.5	1	40.5	0	0
		2014-15	1	3.6	0	0	1	3.60
		2016-17	0	0	0	0	0	0
		Total	2	44.1	1	40.5	1	3.6

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
27	Judicial	2002-03	1	0.01	0	0	1	0.01
		2004-05	25	0.1	25	0.1	0	0
		2006-07	1	0.05	0	0	1	0.05
		2007-08	2	0.1	2	0.1	0	0
		2008-09	4	0.16	2	0.09	2	0.07
		2014-15	3	0.009	1	0.002	2	0.007
		2016-17	0	0	0	0	0	0
		Total	36	0.429	30	0.292	6	0.137
28	Labour & Employment	2006-07	1	10	0	0	1	10
		2007-08	10	0.15	3	0.02	7	0.13
		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
		2016-17	0	0	0	0	0	0
		Total	22	77.05	3	0.02	19	77.03
29	Power	2001-02	1	4.55	1	4.55	0	0
		2003-04	5	146.15	1	15.39	4	130.76
		2004-05	2	0.43	2	0.43	0	0
		2005-06	2	14.31	2	14.31	0	0
		2006-07	4	86.56	4	86.56	0	0
		2007-08	2	0.76	2	0.76	0	0
		2010-11	1	0.18	0	0	1	0.18
		2011-12	2	1.28	2	1.28	0	0
		2012-13	1	0.78	1	0.78	0	0
		2013-14	1	0.84	1	0.84	0	0
		2015-16	3	0.46	0	0	3	0.46
		2016-17	15	668.10	13	648.75	2	19.35
		Total	39	924.4	29	773.65	10	150.75
30	Minority Development	2001-02	1	0.01	1	0.01	0	0
		2003-04	2	0.1	0	0	2	0.10
		2004-05	3	0.38	1	0.20	2	0.18
		2006-07	1	0.05	1	0.05	0	0
		2007-08	1	0.01	1	0.01	0	0
		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
		2016-17	2	0.40	2	0.40	0	0
		Total	16	3.62	6	0.67	10	2.95
31	Municipal Administration	2004-05	9	23.91	3	3.05	6	20.86
		2005-06	10	26.03	2	3.10	8	22.93
		2006-07	6	3.83	3	1.36	3	2.47
		2007-08	6	33.21	3	30.08	3	3.13
		2008-09	3	4.33	2	4.21	1	0.12
		2009-10	4	8.84	1	2.94	3	5.90
		2010-11	2	3.03	0	0	2	3.03
		2012-13	9	2.06	9	2.06	0	0
		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
		2016-17	17	66.07	15	64.81	2	1.26
Total	69	175.31	38	111.61	31	63.7		

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
32	Panchayat & Rural Development	2001-02	8	1.18	0	0	8	1.18
		2004-05	9	5.2	1	0.06	8	5.14
		2007-08	8	19.56	4	10.68	4	8.88
		2008-09	8	21.98	8	21.98	0	0
		2010-11	16	89.67	0	0	16	89.67
		2011-12	40	363.23	30	337.93	10	25.30
		2012-13	1	1.22	0	0	1	1.22
		2013-14	35	234.13	26	198.81	9	35.32
		2014-15	32	421.31	8	125.07	24	296.24
		2015-16	3	200.73	0	0	3	200.73
2016-17	93	547.17	7	46.69	86	500.48		
	Total	253	1905.38	84	741.22	169	1164.16	
33	Pension and Public Grievances	2015-16	1	60	1	60	0	0
		2016-17	0	0	0	0	0	0
		Total	1	60	1	60	0	0
34	Planning & Development	2005-06	5	5.02	5	5.02	0	0
		2006-07	8	11.61	8	11.61	0	0
		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	4	2.29	9	5.66
		2014-15	43	56.32	16	16.15	27	40.17
		2015-16	45	83.94	12	35.27	33	48.67
		2016-17	167	315.09	25	103.27	142	211.82
	Total	289	511.69	73	188.76	216	322.93	
35	Printing & Stationery	2014-15	1	0.13	1	0.13	0	0
		2016-17	0	0	0	0	0	0
		Total	1	0.13	1	0.13	0	0
36	Political	2003-04	6	0.4	6	0.4	0	0
		2004-05	15	1.18	15	1.18	0	0
		2005-06	2	0.25	2	0.25	0	0
		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
		2016-17	19	12.20	19	12.20	0	0
	Total	54	25.14	43	16.80	11	8.34	
37	Public Health Engineering	2012-13	1	0.01	1	0.01	0	0
		2016-17	8	494.52	5	402.25	3	92.27
		Total	9	494.53	6	402.26	3	92.27
38	Public Works	2003-04	5	0.85	3	0.45	2	0.40
		2004-05	1	1.32	1	1.32	0	0
		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
		2016-17	0	0	0	0	0	0
		Total	10	8.69	4	1.77	6	6.92
39	Revenue & Disaster Management	2003-04	9	0.77	1	0.22	8	0.55
		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	5	0.41	76	11.21
		2007-08	10	0.53	0	0	10	0.53
		2008-09	48	8.88	48	8.88	0	0
		2016-17	0	0	0	0	0	0
		Total	205	34.19	54	9.51	151	24.68

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
40	Revenue	2001-02	2	0.10	1	0.02	1	0.08
		2002-03	9	1.46	2	0.30	7	1.16
		2003-04	19	5.80	5	0.63	14	5.17
		2004-05	12	3.88	4	0.02	8	3.86
		2005-06	2	0.11	1	0.01	1	0.10
		2006-07	3	0.10	2	0.02	1	0.08
		2008-09	1	0.01	0	0	1	0.01
		2009-10	1	0.01	0	0	1	0.01
		2010-11	3	0.46	0	0	3	0.46
		2011-12	1	1	1	1	0	0
		2013-14	14	11.17	6	9.31	8	1.86
		2014-15	1	3.16	0	0	1	3.16
		2015-16	35	22.55	15	15.08	20	7.47
		2016-17	317	631.36	264	446.72	53	184.64
	Total	420	681.17	301	473.11	119	208.06	
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
		2016-17	43	2047.09	0	0	43	2047.09
			Total	104	3406.47	28	189.98	76
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	6	3.67	0	0
		2009-10	15	9.96	14	4.96	1	5.00
		2010-11	3	2.10	2	2	1	0.10
		2012-13	16	5.42	14	5.08	2	0.34
		2013-14	14	24.61	12	24.60	2	0.01
		2014-15	6	1.87	1	0.35	5	1.52
		2015-16	8	0.89	8	0.89	0	0
		2016-17	35	38.39	32	25.91	3	12.48
	Total	129	90.3	105	70.26	24	20.04	
43	Secretariat Administration	2003-04	11	11.54	3	10.17	8	1.37
		2004-05	14	55.62	6	17.18	8	38.44
		2005-06	12	92.22	10	69.69	2	22.53
		2006-07	18	54.10	4	41.94	14	12.16
		2007-08	4	0.02	0	0	4	0.02
		2008-09	56	118.13	47	105.33	9	12.80
		2009-10	7	0.76	1	0.36	6	0.40
		2010-11	5	9.33	1	0.24	4	9.09
		2011-12	36	29.62	19	6.94	17	22.68
		2012-13	3	2.97	0	0	3	2.97
		2013-14	15	132.19	2	109.25	13	22.94
		2014-15	13	18.86	1	0.06	12	18.80
		2015-16	7	132.17	3	125.60	4	6.57
		2016-17	58	1863.77	40	62.97	18	1800.80
	Total	259	2521.3	137	549.73	122	1971.57	

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
44	Sericulture	2001-02	15	1.19	7	0.06	8	1.13
		2002-03	1	0.0005	0	0	1	0.0005
		2003-04	94	0.28	53	0.11	41	0.17
		2004-05	33	1.30	22	0.06	11	1.24
		2005-06	13	7.42	0	0	13	7.42
		2006-07	19	0.14	9	0.04	10	0.10
		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	4	2.01	0	0
		2015-16	2	3.10	2	3.10	0	0
		2016-17	3	7.77	3	7.77	0	0
			Total	269	97.4505	102	13.59	167
45	Social Welfare	2001-02	43	4.78	15	1.06	28	3.72
		2002-03	6	0.38	1	0.05	5	0.33
		2003-04	33	8.71	6	0.04	27	8.67
		2004-05	52	18.60	16	3.49	36	15.11
		2005-06	26	4.18	2	0.13	24	4.05
		2006-07	42	19.41	11	0.94	31	18.47
		2007-08	143	114.58	28	83.92	115	30.66
		2008-09	96	110.15	10	0.98	86	109.17
		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
2016-17	150	682.96	16	82.12	134	600.84		
	Total	892	2699.04	186	694.68	706	2004.36	
46	Sports & Youth Welfare	2001-02	14	0.05	14	0.05	0	0
		2002-03	4	0.03	4	0.03	0	0
		2003-04	18	0.32	17	0.31	1	0.01
		2004-05	22	2.02	22	2.02	0	0
		2005-06	23	0.37	22	0.36	1	0.01
		2006-07	21	3.24	20	3.22	1	0.02
		2007-08	13	0.67	13	0.67	0	0
		2008-09	6	0.09	5	0.08	1	0.01
		2010-11	21	19.44	15	19.33	6	0.11
		2011-12	48	11.05	48	11.05	0	0
		2012-13	26	17.22	23	10.50	3	6.72
		2013-14	72	10.87	45	7.64	27	3.23
		2014-15	25	29.71	17	23.83	8	5.88
		2015-16	5	1.52	0	0	5	1.52
		2016-17	8	5.53	7	5.01	1	0.52
	Total	326	102.13	272	84.1	54	18.03	

Appendix-3.1 (Contd...)

1	2	3	4	5	6	7	8	9
47	Stamp Registration &	2006-07	3	0.003	3	0.003	0	0
		2016-17	0	0	0	0	0	0
		Total	3	0.003	3	0.003	0	0
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	2	0.12	2	1.02
		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
		2016-17	28	46.13	10	22.13	18	24.00
		Total	100	85.87	13	23.15	87	62.72
49	Town & Country Planning	2001-02	6	4.03	6	4.03	0	0
		2002-03	1	0.20	0	0	1	0.20
		2003-04	12	7.94	3	0.65	9	7.29
		2004-05	7	2.89	1	0.07	6	2.82
		2005-06	21	23.85	5	9.76	16	14.09
		2006-07	5	5.13	2	1.38	3	3.75
		2007-08	15	20.79	7	16.36	8	4.43
		2008-09	29	30.14	21	24.44	8	5.70
		2009-10	3	1.15	0	0	3	1.15
		2010-11	21	5.86	5	1.21	16	4.65
		2011-12	2	1.38	0	0	2	1.38
		2012-13	11	2.32	6	1.42	5	0.90
		2013-14	5	1.51	2	0.11	3	1.40
		2014-15	11	9.88	0	0	11	9.88
		2015-16	1	1.17	0	0	1	1.17
		2016-17	77	338.79	50	57.31	27	281.48
		Total	227	457.03	108	116.74	119	340.29
50	Transport	2002-03	2	1.66	0	0	2	1.66
		2003-04	4	0.45	3	0.20	1	0.25
		2004-05	2	6.02	1	5.00	1	1.02
		2005-06	1	1.49	0	0	1	1.49
		2006-07	7	8.66	3	1.63	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
		2016-17	7	0.67	6	0.17	1	0.50
		Total	30	30.41	16	9.25	14	21.16
		51	Urban Development	2013-14	4	1.26	0	0
2014-15	1			0.28	1	0.28	0	0
2016-17	1			1.42	1	1.42	0	0
Total	6			2.96	2	1.7	4	1.26
52	Water Resources	2014-15	1	72.30	1	72.30	0	0
		2016-17	3	163.44	2	61.46	1	101.98
		Total	4	235.74	3	133.76	1	101.98

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
53	Welfare of Plain Tribes & Backward Classes	2001-02	108	21.56	85	16.67	23	4.89
		2002-03	23	12.90	12	5.61	11	7.29
		2003-04	32	23.92	18	19.82	14	4.10
		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	7	55.90	27	48.46
		2007-08	68	177.30	32	103.05	36	74.25
		2008-09	60	251.50	20	148.62	40	102.88
		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	41	103.22	56	139.15
		2012-13	97	283.54	29	12.55	68	270.99
		2013-14	668	322.69	342	1.00	326	321.69
		2014-15	112	333.26	7	68.07	105	265.19
		2015-16	119	186.95	67	6.83	52	180.12
2016-17	108	562.94	80	372.59	28	190.35		
	Total	1689	2939.39	798	1086.69	891	1852.7	
Grand Total			22594	31372.63	13224	13437.53	9370	17935.10

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 Audit Report/SAR in the Legislature/Council	Details of delay in submission of accounts (Status of last three submitted 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	Upto 2021-22	2013-14	2013-14	2008-09	2011-12	July 2014	Two years & one month
						2012-13	July 2014	One year & one month
						2013-14	July 2014	One month
						2014-15 to 2017-18	Not yet received	NA
2	Assam Agricultural University, Jorhat	Upto 2021-22	2012-13	2010-11	Not intimated	2010-11	July 2013	Two years & one month
						2011-12	February 2017	Four years & eight months
						2012-13	February 2017	Three years & eight months
						2013-14 to 2017-18	Not yet received	NA
3	Assam Khadi and Village Industries Board, (AKVIB) Guwahati	Upto 2020-21	2005-06	2003-04	Not intimated	2003-04	December 2015	11 years and six months
						2004-05	December 2018	13 years and six months
						2005-06	December 2018	12 years and six months
						2006-07 to 2017-18	Not yet received	NA

Appendix-3.2 (Contd...)

1	2	3	4	5	6	7	8	9
4	Assam Rural Infrastructure and Agricultural Service Society Programme, Guwahati	Upto 2021-22	2015-16	2015-16	Not intimated	2013-14	May 2016	One year & eleven months
						2014-15	May 2016	Eleven months
						2015-16	May 2016	No delay
						2016-17 and 2017-18	Not yet received	NA
5	Assam State Legal Services Authority, Guwahati	Under Section 19(2) of C&AG's DPC Act, 1971	2012-13	2012-13	2012-13	2010-11	January 2012	Seven months
						2011-12	November 2012	Five months
						2012-13	November 2013	Five months
						2013-14 to 2017-18	Not yet received	NA
6	Assam Human Rights Commission (AHRC)	Under Section 19(2) of C&AG's DPC Act, 1971	2014-15	2014-15	2014-15	2012-13	February 2014	Eight months
						2013-14	May 2016	One year and eleven months
						2014-15	May 2016	Eleven months
						2015-16 to 2017-18	Not yet received	NA
7	Assam State Road Board, Chandmari	Upto 2020-21	2014-15	2014-15	Not intimated	2012-13	February 2017	Three years & eight months
						2013-14	February 2017	Two years & eight months
						2014-15	February 2017	One year & eight months
						2014-15 to 2017-18	Not yet received	NA

Appendix-3.2 (Contd...)

1	2	3	4	5	6	7	8	9
8	Assam Building & Other Construction Worker's Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act, 1971	2015-16	2012-13	Not intimated	2013-14	December 2017	Three years & six months
						2014-15	December 2017	Two years & six months
						2015-16	December 2017	One year & six months
						2016-17 and 2017-18	Not yet received	NA
9	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	2012-13 to 2016-17	2013-14	2013-14	Not intimated	2011-12	July 2014	Two years and one month
						2012-13	October 2015	Two years & four months
						2013-14	October 2015	One year & four months
						2014-15 to 2017-18	Not yet received	NA
10	Assam State Bio-Diversity Board (ASBB)	Since constitution of the Board (2011-12)	2011-12 to 2013-14	2013-14	Not intimated	2011-12	July 2015	Three years one month
						2012-13	July 2015	Two years & one month
						2013-14	July 2015	One year one month
						2014-15 to 2017-18	Not yet received	NA
11	Assam Project on Forest and Bio-diversity Conservation Society	Since constitution of the board (2012-13)	2012-13 to 2016-17	Not yet issued	NA	2014-15	May 2018	Two years and 11months
						2015-16	May 2018	One years and 11months
						2016-17	May 2018	11 months
						2017-18	Not yet received	NA

Appendix-3.2 (Concluded)

Sixth Schedule Area									
12	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2016-17	2013-14	2013-14	2014-15	November 2016	**	
						2015-16	November 2016		
						2016-17	March 2018		
						2017-18	Not yet received		
13	Karbi Anglong Autonomous Council, Diphu	Sixth Schedule to the Constitution of India	2015-16	2015-16	2015-16	2013-14	July 2016	**	
						2014-15	July 2016		
						2015-16	July 2016		
						2016-17 and 2017-18	Not yet received		
14	Bodoland Territorial Council, Kokrajhar	Sixth Schedule to the Constitution of India	2015-16	2013-14	2013-14	2013-14	June 2015	One year***	
						2014-15	July 2016	One year and one month	
						2015-16	July 2017	One year and one month	
						2016-17 and 2017-18	Not yet received	NA	

* 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 (i)
(Reference: Paragraph 3.3)

**Statement showing names of the bodies and authorities,
the accounts of which had not been received**

Sl. No	Name of the Department	Name of the body/authority	Year (s) for which accounts had not been received	Total No. of pending annual accounts
1	2	3	4	5
1	Agriculture	Assam State Agricultural Marketing Board, Guwahati	2016-17 & 2017-18	2
2		Assam State Seed Certification Agency, Guwahati	2016-17 & 2017-18	2
3		Assam Agricultural University, Jorhat	2016-17 & 2017-18	2
4		Assam Rural Infrastructure and Agricultural Service Society Programme, Guwahati	2016-17 & 2017-18	2
5	Education (Higher)	Guwahati University	2014-15 to 2017-18	4
6		Dibrugarh University	2016-17 to 2017-18	2
7	Education (Secondary)	Rashtriya Madhyamik Siksha Abhiyan	2016-17 to 2017-18	2
8	Education (Elementary)	Sarba Siksha Abhiyan	2017-18	1
9	Forest	Assam State Biodiversity Board	2014-15 to 2017-18	4
10		Assam Project on Forest & Bio-Diversity Conservation Society	2017-18	1
11	Forest	CAMPA(Compensatory Afforestation Fund Management and Planning Authority)	2014-15 to 2017-18	4
12	Handloom Textile & Sericulture	Assam Apex Weavers & Artisan Co-operation Federation, Guwahati (ARTFED)	2016-17 & 2017-18	2
13		Assam Khadi & Village Industry Board, Guwahati	2006-07 to 2017-18	12
14	Home	Assam Human Rights Commission	2015-16 to 2017-18	3
15	Hill Area	Bodoland Territorial Council	2016-17 & 2017-18	2
16		N.C. Hills Autonomous Council, Dima Hasao, Haflong	2016-17 & 2017-18	2
17		Karbi Analong Autonomous Council, Diphu	2016-17 to 2017-18	2
18	Health &	National Health Mission	2016-17 to 2017-18	2

19	Family Welfare	Assam Arogya Nidhi, NHM	2017-18	1
20		AIDS Control Society, Assam	2017-18	1
21		Dr. B. Barooah Cancer Institute	2017-18	1
22	Labour & Employment	Assam Building & Other Construction Workers Welfare Board	2016-17 and 2017-18	2
23	Legislative	Assam State Legal Services Authority	2013-14 to 2017-18	5
24	Minorities Welfare	Assam Minorities Development Board	2017-18	1
25	Power	Assam Energy Development Agency	2015-16 to 2017-18	3
26	P & RD	State Institute of Panchayat & Rural Development	2016-17 to 2017-18	2
27		North East Rural Livelihood Project	2017-18	1
28		DRDA, Diphu	2015-16 to 2017-18	3
29		DRDA, Chirang	2014-15 to 2017-18	4
30		DRDA, Kokrajhar	2016-17 to 2017-18	2
31		DRDA, Udalguri	2016-17 to 2017-18	2
32	P & RD	Assam State Rural Livelihood Mission Society	2016-17 to 2017-18	2
33	PWD (Road)	Assam State Road Board	2003-04 to 2017-18	15
34	Science & Technology	Assam Science Technology & Environmental Council, Guwahati	2016-17 & 2017-18	2
35	Social Welfare	Omeo Kumar Das Institute of Social Change and Development	2017-18	1
36		Assam State Social Welfare Board	2017-18	1
37	Urban Development	Guwahati Metropolitan Development Authority	2014-15 to 2017-18	4
38	Welfare of Plains Tribes & Backward Classes	Assam Tribal Development Authority	2017-18	1
39	Water Resources	Flood & River Erosion Management Agency	2013-14 to 2017-18	5
40	Welfare of Minorities	Assam Minority Development Board	2017-18	1
Total				111

Appendix-3.3 (ii)
(Reference: Paragraph 3.3)

**Statement showing names of the Public Sector Undertakings,
the accounts of which had not been received**

Sl. No	Name of the Department	Name of the body/authority	Year (s) for which accounts had not been received	Total No. of pending annual accounts
1	2	3	4	5
1	Agriculture	Assam Seeds Corporation Ltd.	2014-15 to 2017-18	4
2		Assam Agro-Industries Development Corporation Ltd.	2010-11 to 2017-18	8
3	Animal Husbandry	Assam Live Stock and Poultry Corporation Ltd.	2017-18	1
4	Co-operation	Assam State Warehousing Corporation	2014-15 to 2017-18	4
5	Culture Affairs	Assam State Film (Finance and Development) Corporation Ltd.	2012-13 to 2017-18	6
6	Education	Assam State Textbook Production and Publication Corporation Ltd.	1993-94 to 2017-18	25
7	Fisheries	Assam Fisheries Development Corporation Ltd.	2013-14 to 2017-18	5
8	Handloom Textile & Sericulture	Assam Government Marketing Corporation Ltd.	2000-01 to 2017-18	18
9	Home	Assam Police Housing Corporation Ltd.	2013-14 to 2017-18	5
10	Hill Area	Assam Hills Small Industries Development Corp. Ltd.	1998-99 to 2017-18	20
11	Industries & Commerce	Assam Small Industries Development Corporation Ltd.	2015-16 to 2017-18	3
12		Assam Tea Corporation Ltd.	2013-14 to 2017-18	5
13		Assam State Fertilizers and Chemicals Ltd.	2010-11 to 2017-18	8
14		Ashok Paper Mill (Assam) Ltd.	2016-17 to 2017-18	2
15		Assam Spun Silk Mills Ltd.	2014-15 to 2017-18	4
16		Assam Tanneries Ltd.	1982-83 to 2017-18	36
17		Cachar Sugar Mills Ltd.	2013-14 to 2017-18	5
18		Assam Polytex Ltd.	1988-89 to 2017-18	30
19	Industries & Commerce	Assam Conductors and Tubes Ltd.	2012-13 to 2017-18	6
20		Industrial Papers (Assam) Ltd.	2001-02 to 2017-18	17

21		Assam Power Loom Development Corporation Ltd.	1994-95 to 2017-18	24
22		Pragjyotish Fertilizers and Chemicals Ltd.	2010-11 to 2017-18	8
23		Assam Trade Promotion Organization	2017-18	1
24		Assam Syntax Ltd.	2017-18	1
25		Fertichem Ltd.	2017-18	1
26		Assam State Weaving and Manufacturing Company Ltd.	2016-17 to 2017-18	2
27		Assam Industrial Development Corporation Ltd.	2017-18	1
28	Information Technology	Assam Electronics Development Corporation Ltd.	2013-14 to 2017-18	5
29		Amtron Informatics (India) Ltd.	2016-17 to 2017-18	2
30	Irrigation	Assam State Minor Irrigation Development Corporation Ltd.	2012-13 to 2017-18	6
31	Mines & Minerals	Assam Mineral Development Corporation Ltd.	2016-17 to 2017-18	2
32		Assam and Meghalaya Mineral Development Corporation Ltd.	1984-85 to 2017-18	34
33	Soil Conservation	Assam Plantation Crop Development Corporation Ltd.	1991-92 to 2011-12 & 2014-15 to 2017-18	25
34	Transport	Assam State Transport Corporation	2016-17 to 2017-18	2
35	Tourism	Assam Tourism Development Corporation Ltd.	2016-17 to 2017-18	2
36	Welfare of Plains Tribes & Backward Classes	Assam State Development Corporation for SC Ltd.	2010-11 to 2017-18	8
37		Assam State Development Corporation for OBC Ltd.	2014-15 to 2017-18	4
38		Assam Plains Tribes Development Corporation Ltd.	2017-18	1
39	Welfare of Minorities	Assam Minorities Development Corporation	1998-99 to 2017-18	20
Total				361

Appendix-3.4
(Reference: Paragraph 3.5)

**Summary of unspent balances kept in current account
in respect of 10 DDOs as on 31 March 2018**

(₹ in lakh)

Sl. No.	Name of DDOs	Current Bank Account/Saving Bank Account Number	Name of the Bank	Closing Balance as on 31 March 2017	Closing Balance as on 31 March 2018.
1	Empowered Officer, ASRB & Chief Engineer, PWD (Roads), Assam	1) 10556991446 2) 10556991457 3) 3015642268 4) 10566991479	SBI, New Guwahati	9853.16	319.68
2	DC, Bongaigaon	30959387369	SBI, Bongaigaon	1171.00	1412.93
3	Dilip Terang, ACS Addl. DC, General Administrative Department, Bokajan Sub-Division	36886024889	SBI, Bokajan	--	1.27
4	DC, Darrang	33756386885	SBI, Darrang	584.75	1710.31
5	Director of Social Welfare, Assam	30075704870	SBI, New Guwahati	33.37	29.16
6	Director of Town and Country Planning, Assam	10821404597	SBI, Dispur	5.73	5.22
7	Mrs Mallika Medhi, Director of Health Services (FW), Assam	500520110000012	BOI, Dispur	82.63	107.48
8	DC, Hojai	1) 2172050000259 2) 2172050000727 3) 0391050017000	SBI, Hojai	82.13	306.87
9	Vinod Seshan, IAS, State Project Director, ARIAS Society	56720200000013	BOB, Six Mile	25.97	3464.14
10	Bipin Chandra Hazarika, Assam Civil Service, Assam Information Commission	30711469143	SBI, Dispur	3.46	5.83
Total				11842.20	7362.89

Appendix-3.5
(Reference: Paragraph 3.5)

**Summary of unspent balances kept in the form of different bank instruments
in respect of 17 DDOs as on 31 March 2018**

(₹ in lakh)

Sl. No.	Name of DDOs	Type of Bank Instruments (DCR/Bank Draft/Banker's cheque)	Name of the Bank	Closing Balance as on 31 March 2017	Closing Balance as on 31 March 2018
1	Barnali Sharma, Director of Cultural Affairs, Assam	Bankers cheque	SBI, Panbazar	-	43.91
		Bank draft	SBI, Panbazar	-	2.68
		FDR (Fixed Deposit)	Union Bank of India, Ganeshguri	-	50.00
2	Director of Welfare of Plain Tribes & Backward Classes	Banker's Cheque/DCR	SBI, Dispur	597.69	414.83
			IDBI, G S Road, Guwahati	-	4275.73
			ICICI, Rukmininagar, Guwahati	-	12.57
3	Director of Char Area Development, Assam	Bank Draft	SBI, Dispur	6.15	5.90
4	Director of Sports & Youth Welfare, Assam	Bank Draft	SBI, Dispur Branch	32.18	1.07
5	Joint Director, O/o the Commissioner, P & RD, Assam	Banker's Cheque	SBI, Dispur	0.39	0.38
6	Director of Employment & Craftsmen Training, Assam	BC/FD/DD	SBI, Guwahati, Main Branch	1372.35	1372.35
7	Director of Medical Education, Assam	DCR/Bank Draft/Banker cheque	SBI, Dispur	104.50	530.34
8	Director of Health Services, Assam	Banker's cheque	SBI, Dispur	2.43	2.43
9	Director of AYUSH, Assam	Multicity cheque	SBI, Dispur	1.34	1.34
		Banker's cheque	SBI, Dispur	1.36	1.36
10	Dy. Director, Higher Education, Assam	F/D and Multi City Cheque	SBI, Dispur	750.15	750.15
11	Director of Technical Education, Assam	DCR	SBI, Dispur	12.70	12.70
		Bank Draft	SBI, Dispur	24.02	10.91
		Bankers cheque	SBI, Dispur	231.74	227.14
12	Director of Secondary Education	DCR/Multi City Cheque	SBI, Dispur	10.45	10.45
		Bank Draft	SBI, Dispur	89.07	8.80
		Bankers cheque	SBI, Dispur	1.70	1.70
13	Director of Library Services, Assam	Fixed Deposit	Andhra Bank, Guwahati, G S Road	320.16	361.56
14	Director, Welfare of Scheduled Caste, Assam	Banker's cheque/DCR and Bank detail statement	SBI, Dispur	-	2070.74
15	Empowered Officer, ASRB & Chief Engineer, PWD (Roads), Assam	STDRs (Special Term Deposit)	SBI, (New Guwahati Branch)	51484.00	86732.00
16	Executive Engineer (Agriculture), Nagaon Division, Nagaon	Savings Account	BOB & IOB, Nagaon	171.00	191.00
17	Deputy Finance Officer, Flood and River Erosion Management Agency of Assam (FREMMA), Guwahati-22	Savings Account	Allahabad Bank, Jawahar Nagar, Guwahati	14172.00	10198.00
Total				69385.38	107290.04

Appendix-3.6
(Reference: Paragraph 3.6)

Cases of discrepancies between cash book and bank pass book noticed during 2017-18

(Amount in ₹)

Sl. No.	Name of the Department	Name of the DDO	Amount as per cash book as on		Amount as per bank pass book	Difference, if any
			Date	Amount		
1	Town & Country Planning (T&CP)	Executive Engineer, T&CP, Dispur	10.08.2017	348478	347216	1262
2		Deputy Director, T&CP, Dhubri	30.11.2017	374531	372713	1818
3	AUWSSB	Managing Director, Guwahati	30.06.2017	198696182	199865779	1169597
4		Executive Engineer, Dhubri	31.03.2016	0	16566	16566
5	Social Welfare	Sub Divisional Welfare Officer, Baksa, Mushalpur	11.10.2017	1232956	1670023	437067
6		District Social Welfare Officer, Diphu	31.10.2017	970488	1474625	504137
7	Public Health Engineering	Executive Engineer, PHE, Baksa	30.03.2017	463500	309000	154500
8	Industries and Commerce	Assistant Director, Industries and Commerce Haflong	08.10.2013	74783	0	74783
9	Panchayat and Rural Development (P&RD)	Project Director, DRDA, Haflong	31.03.2016	74745254	92234099	17488845
10		Commissioner, P & RD, Panjabari, Guwahati	31.03.2018	261967367	284837772	22870405
11	General Administration	DC, Sonitpur	31.12.2017	442972475	329299649	113672826
		DC, Hailakandi	30.09.2017	65804999	97693892	31888893
		DC, Hailakandi	25.09.2017	28425910	28204601	221309
		DC, Dhemaji	31.10.2017	375945	2918419	2542474
		DC, Dhemaji	31.10.2017	32747628	31004554	1743074
		DC, Dima Hasao	30.09.2017	1319018	28917720	27598702
12	Science and Technology	Director, (Assam Science Technology and Environment Council)	31.03.2016	307623416	1757802	305865614
Total				1418142930	1100924430	526251872

Glossary

Glossary of Abbreviations

AC	Abstract Contingent
ASHB	Assam State Housing Board
AFRBM	Assam Fiscal Responsibility and Budget Management
AMA	Assam Municipal Act
AP	Anchalik Panchayat
APA	Assam Panchayat Act
ATIR	Annual Technical Inspection Report
ATR	Action Taken Report
BEs	Budget Estimates
BCR	Balance from Current Revenue
CAGR	Compound Annual Growth Rate
C&AG	Comptroller and Auditor General of India
CE	Capital Expenditure
CFS	Consolidated Fund of State
COs	Controlling Officers
CoLFA	Committee on Local Fund Accounts
DCC	Detailed Countersigned Contingent
DDOs	Drawing and Disbursing Officers
13th FC	Thirteenth Finance Commission
14th FC	Fourteenth Finance Commission
FD	Finance Department
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GMC	Guwahati Municipal Corporation
GOA	Government of Assam
GOI	Government of India
GP	Gaon Panchayat
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HRD	Human Resource Development
MB	Municipal Board
MoPR	Ministry of Panchayati Raj
MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NMAM	National Municipal Accounting Manual
NPRE	Non-Plan Revenue Expenditure
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PDA	Personal Deposit Accounts
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure

Glossary of Abbreviations

PRI s	Panchayati Raj Institutions
RBI	Reserve Bank of India
RE	Revenue Expenditure
S&W	Salaries and Wages
SGST	State Goods and Services Tax
SDRF	State Disaster Response Fund
SFC	State Finance Commission
SMAM	State Municipal Accounting Manual
TC	Town Committee
TE	Total Expenditure
TGS	Technical Guidance and Support
UCs	Utilisation Certificates
ULBs	Urban Local Bodies
WPT&BC	Welfare of Plain Tribes and Backward Classes
ZP	Zila Parishad

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