



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



Government of Assam

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PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report contain Audit findings on issues arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2012.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.
4. Audit observations on matters arising from performance audit and audit of transactions in various departments, audit of Revenue Receipts and Statutory Corporations, Boards and Government Companies for the year ended 31 March 2012 are included in separate Reports.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, and also as per the auditing standards of the International Organisation of Supreme Audit Institutions.

Executive Summary

Executive Summary

This Report on the Finances of the Government of Assam is being brought out with a view to assess objectively the financial performance of the State during the year 2011-12. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management (FRBM) Act, 2005 (amended in 2011) as well as in the Budget estimates of 2011-12.

The Comptroller and Auditor General (C&AG) has been commenting upon the Government's finances for over six years since the FRBM legislation and has published six Reports already. Since these comments formed part of the Civil Audit Report, it was felt that the audit findings on State finances remained camouflaged in the large body of audit findings on compliance and performance audits. The obvious fallout of this well-intentioned but all-inclusive reporting was that the financial management portion of these findings did not receive proper attention. In recognition of the need to bring State finances to centre-stage once again, a stand-alone Report on State Government finances was considered an appropriate audit response to this challenge. Accordingly, from the report year 2009 onwards, C&AG had decided to bring out a separate volume titled "Report on State Finances". This Report is the fourth in this endeavour.

Based on the audited accounts of the Government of Assam for the year ending March 2012, this report provides an analytical review of the Annual Accounts of the State Government. The report is structured in three Chapters.

Chapter-I is based on the audit of Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2012. It provides an insight into trends in committed expenditure, borrowing pattern besides a brief account of Central funds transferred directly to the State implementing agencies through off-budget route.

Chapter-II is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter-III is an inventory of Government's compliance with various reporting requirements and financial rules. This chapter also provides details on non-submission of annual accounts and also delays in placement of Separate Audit Reports in the Legislature by the Autonomous Bodies. Besides, the cases of misappropriation and losses that indicate inadequacy of controls in the Government departments are also detailed in this chapter.

The fiscal position of the State viewed in terms of key fiscal parameters – revenue surplus, fiscal deficit and primary deficit etc., indicated that except during 2009-10 the State had maintained revenue surplus during the last five years. The fiscal deficit of the State was also reduced during the current year compared to previous year and the State also managed to exhibit primary surplus after a gap of two years.

Revenue Receipts

Revenue receipts grew by 19 *per cent* over the previous year. The increase was contributed by tax revenue (38 *per cent*), non-tax revenue (11 *per cent*), State's share of Union Taxes and Duties (30 *per cent*) and Grants-in-aid from Government of India (21 *per cent*). ***The revenue receipts at ₹27,455 crore is, higher by ₹1,334 crore than the assessment made in Five Year Fiscal Plan (FYFP) (₹26,121 crore).***

(Para-1.1.1)

Revenue Expenditure

The overall revenue expenditure of the State increased by 108.16 *per cent* from ₹12,744 crore in 2007-08 to ₹26,528 crore in 2011-12 at an annual average rate of 21.63 *per cent* and increased from ₹22,952 crore in 2010-11 to ₹26,528 crore in 2011-12. The Non-Plan Revenue Expenditure constituted a dominant share of nearly 76 *per cent* in the revenue expenditure and has increased by ₹2,145 crore over the previous year. The Plan Revenue Expenditure increased by more than 28 *per cent* over the previous year whereas capital expenditure increased by 25.24 *per cent* over the previous year.

(Paras-1.5.3 and 1.5.1)

During 2011-12, though the development expenditure (₹18,655 crore) increased by ₹1,809 crore over the previous year, yet it was much below the budget estimate (₹22,764 crore) for 2011-12. The relative share of the revenue developmental expenditure was 55 *per cent* of the total expenditure while this share in respect of capital development expenditure was only eight *per cent*. The expenditure pattern of the State reveals that there is an increasing pressure on revenue expenditure. Salaries and wages alone accounted for nearly 43 *per cent* of revenue receipts of the State during the year. It increased by more than 11 *per cent* from ₹10,576 crore in 2010-11 to ₹11,793 crore in 2011-12. Although expenditure on salaries (₹11,651 crore) during 2011-12 was less by ₹2,311 crore (16.55 *per cent*) than assessed (₹13,962 crore) by the State Government in its budget, it was more by ₹2,198 crore (23.25 *per cent*) than the projection of ₹9,453 crore in FYFP. It was also more by 67 *per cent* (₹4,681 crore) than the assessment made by the FC-XIII (₹6,970 crore).

(Paras-1.6.1 and 1.5.4)

The State should initiate action to restrict the components of non-plan revenue expenditure by phasing out implicit subsidies and resort to need based borrowings to cut down interest and principal payments.

Fiscal liabilities

The overall fiscal liabilities of the State increased at an average annual rate of 8.80 *per cent* during the period 2007-12. During the current year, the fiscal liabilities of the State Government increased by ₹1,804 crore from ₹29,693 crore in 2010-11 to ₹31,497 crore in 2011-12. Although the ratio of fiscal liabilities to GSDP has decreased from 28.55 *per cent* in 2010-11 to 27.29 *per cent* in 2011-12 but it was higher than 25 *per cent*, the norms recommended by FC-XIII.

(Para-1.8.2)

Recourse to borrowed funds in future should be carefully assessed and managed so that the recommendations of the FC-XIII to bring Fiscal Liabilities-GSDP ratio to around 25 per cent could be achieved in next five years.

Investment and Returns

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.62 to 1.21 *per cent* in the last five years whereas its average interest outgo was in the range of 6.58 to 7.14 *per cent*.

(Para-1.7.2)

A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability and improve efficiency in service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which are endowed with low financial but high socio-economic returns and justify the use of high cost borrowed funds for non revenue generating investments through clear and transparent guidelines.

Debt sustainability

During 2011-12, fiscal deficit-GSDP ratio improved marginally compared to previous year indicating decrease in debt-GSDP ratio. The sum of quantum spread and primary deficit also improved marginally and stood at ₹1,741 crore during 2011-12 against ₹1,738 crore in 2010-11 which is a positive sign towards fiscal balances for improving the debt sustainability position of the State.

(Para-1.9)

The State Government may explore the possibility to mobilize additional resources both through tax and non-tax sources by expanding the tax base and rationalizing the user charges. Efforts should also be made to increase tax compliance, reduce tax administration costs, etc., so that deficits are contained. Ensuring that the Government of India releases all grants due to the State by timely action on all conditionalities that are pre-requisite to the release will also increase the total receipts of the State. There is an urgent need to improve collection of tax and non-tax revenue so that recourse to borrowed funds can be reduced. A clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.

Budgetary control and Financial management

The estimates of receipts and expenditure under Consolidated Fund and Public Account were prepared without adequate diligence in observing prescribed budgetary regulations.

Non-maintenance of budget calendar, non-reconciliation of departmental figures etc., indicate inadequate financial control. Besides, failure to exercise control mechanism resulted in non-utilisation of budget provisions, huge excess expenditure over budgetary allocation, expenditure without provisions and persistent savings etc.

(Paras-2.2.9, 2.2.13, 2.2.16, 2.2.17, 2.2.18 and 2.2.19)

The excess of expenditure over grant/appropriation for ₹32.14 crore for the years 2009-10 (₹27.87 crore) and 2010-11 (₹4.27 crore) is yet to be regularized by the Legislature.

(Para-2.2.17)

Out of 44 Controlling Officers (COs), only 31 COs reconciled the departmental expenditure figures during the year 2010-11 and 2011-12 with those booked by the PAG (A&E), Assam within the stipulated time frame.

(Para-2.2.13)

- ***Government should put in place an effective mechanism to ensure financial discipline and to prepare realistic budget estimates.***
- ***Finance Department should ensure strict compliance of codal provisions as well as its own instructions to honour Public Finance Accountability norms.***
- ***Excess expenditure should be brought to the notice of the Finance Department for its timely regularization.***

During 2011-12, expenditure of ₹30,269.15 crore was incurred against the total grants and appropriations of ₹39,482.69 crore, resulting in a saving of ₹9,213.54 crore. The overall savings was the net result of saving of ₹10,128.68 crore offset by excess of ₹915.14 crore. The excess requires regularization under Article 205 of the Constitution of India. At the close of the year 2011-12, there were 48 grants/ appropriations in which savings of ₹5,657.87 crore (61.41 *per cent* of the overall savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.3.1, 2.3.7 and 2.3.12)

Out of the total provisions amounting to ₹192.93 crore in 13 schemes, ₹36.44 crore (19 *per cent*) was surrendered (sum exceeding ₹25 lakh in each case).

(Para-2.3.10)

In two cases, as against savings of ₹66.06 crore, the amount surrendered was ₹68.10 crore (₹50 lakh or more in each case) resulting in excess surrender of ₹2.04 crore. Injudicious re-appropriation proved excessive or unnecessary and resulted in saving/excess of over ₹10 lakh in 19 sub-heads. Rush of expenditure was noticed in respect of 27 Major heads, where expenditure exceeding ₹10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred in the month of March 2012.

(Paras-2.3.11, 2.3.9 and 2.3.13)

Funds amounting to ₹666.07 crore drawn at the end of the year were deposited into the head of account '8443-Civil Deposit' to avoid lapse of budget grant, which indicates lack of legislative control. Besides, funds amounting to ₹16.83 crore meant for developmental works were parked in Personal Deposit Accounts without undertaking the work for which these were sanctioned and released.

(Paras-2.3.5 and 2.3.16)

Delayed submission of budget estimates, unrealistic budget estimation, non-surrender of anticipated savings etc., indicate that prescribed budgetary regulations were not observed diligently leading to absence of financial control. Besides, failure to exercise control mechanism to watch over the progress of expenditure resulted in various shortcomings, like unutilized budget provisions and persistent savings etc.

(Paras-2.4.1, 2.4.4, 2.4.7 and 2.4.8)

- ***Parking of funds in the Personal Deposit Accounts to avoid lapse of budget, is fraught with the risk of misuse of funds and therefore, needs to be avoided.***

- *Expenditure should be planned in advance and incurred uniformly throughout the year to avoid rush of expenditure at the end of the financial year.*
- *Reconciliation and verification of figures is an important tool. Failure to exercise/adhere to the manualised provisions and executive instructions not only facilitates misclassifications of the expenditure but also leads to defeat the very objectives of budgetary process. Thus, steps are needed to be taken up to ensure reconciliation of accounts by the departments regularly.*
- *Savings are to be worked out before hand and surrendered before the close of the financial year for its effective utilisation in other areas/schemes requiring funds.*
- *A close and rigorous monitoring mechanism should be put in place by the DDOs to adjust the Abstract Contingent Bills within thirty days from the date of drawal of the amount.*
- *Finance Department should ensure strict compliance of codal provisions as well as its own instructions to honour Public Finance Accountability norms.*

Financial reporting

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays in furnishing utilization certificates against the loans and grants from various grantee institutions. Delays also figured in submission of annual accounts by some of the Autonomous bodies/authorities and annual accounts in respect of a large number of Government bodies/authorities due up to 2011-12 had not been received by the Principal Accountant General (Audit), Assam. There were instances of losses and misappropriations also.

(Paras-3.1 to 3.4)

Departments should submit UCs in respect of the grants released for specific purposes to the grantee institutions in time. Government departments should take urgent action so that the Government/Autonomous bodies submit the outstanding accounts expeditiously. Departmental enquiries in misappropriation cases should be expedited to bring the defaulters to book. Internal controls in all the organizations should be strengthened to prevent such cases in future.

Chapter-I

Finances of the State Government

Profile of Assam

Assam is a Special Category State¹ 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 provides shelter to 2.58 per cent population of the Country. According to the Census of India, 2011 the population of Assam stands at 3,11,69,272 of which 51.19 per cent are males and 48.81 per cent females. As per 2011 Census, the density of population of Assam is 397 as against India's density of 382. According to Census 2011, the literacy rate of Assam was 73.18 per cent against all India percentage of 74.04. Similarly, the infant mortality rate at 58 per 1,000 live births and life expectancy at birth at 58.9 years during 2011-12 is far below the all India average of 47 per 1,000 live births and 63.5 years respectively. The decadal population growth of India in 2011 over 2001 stood at 17.64 per cent while Assam registered population growth of 16.93 per cent during the same period. State's Gross Domestic Product (GSDP) at current prices during 2011-12 was ₹1,15,408 crore (base year 2004-05) (*Appendix 1.1 Part-D*). The per capita income of Assam on the basis of Net State Domestic Product stood at ₹33,633 as per advance estimates of 2011-12 as against ₹30,569 in 2010-11.

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 2012. It provides a broad perspective of the finances of the Government of Assam for the year 2011-12 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 The Fifth Finance Commission accorded (1969) special status to three States on the basis of harsh terrain, backwardness and social problems prevailing in these States. Thereafter number of such States has increased to 11 including Assam.

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2011-12) *vis-à-vis* the previous year while **Appendix 1.2** provides details of receipts and disbursements as well as overall fiscal position during the current year.

Table 1.1: Summary of Current Year's Fiscal Operations

(₹ in crore)

2010-11	Receipts	2011-12	2010-11	Disbursements	2011-12		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
23,004.94	Revenue receipts	27,455.40	22,951.82	Revenue expenditure	20,040.79	6,487.76	26,528.55
5,929.85(a)	Tax revenue	7,638.24 (a)	7,766.42	General services	9,239.47	504.21	9,743.68
2,373.33	Non-tax revenue	2,866.76	10,158.97	Social Services	7,402.35	4,063.43	11,465.78
7,968.61 (b)	Share of Union Taxes/Duties	9,283.53 (b)	4,668.86	Economic Services	2,743.15	1,920.12	4,663.27
6,733.15	Grants from Government of India	7,666.87	357.57	Grants-in-aid/Contributions	655.82	--	655.82
Section-B: Capital							
-	Miscellaneous Capital Receipts	-	2,000.89	Capital Outlay	74.67	2,431.34	2,506.01
28.09	Recoveries of Loans and Advances	21.38	70.88	Loans and Advances disbursed	6.47	81.81	88.28
2,045.32	Public Debt receipts	952.32	923.38	Repayment of Public Debt	-	-	1,146.09
-	Contingency Fund	-	-	Contingency Fund	-	-	-
10,403.89	Public Account receipts	12,175.57	10,537.20	Public Account disbursement	-	-	11,069.54
-	Closing overdraft from Reserve Bank of India	-	-	Opening overdraft from Reserve Bank of India	-	-	-
6,783.80	Opening Balance	5,781.87	5,781.87	Closing Balance	-	-	5,048.07
42,266.04	Total	46,386.54	42,266.04	Total			46,386.54

(a) Excluding share of net proceeds of taxes and duties assigned to State.

(b) Share of net proceeds assigned to State.

Following are the significant changes during 2011-12 over the previous year:

- Revenue receipts grew by ₹4,450 crore (19 per cent) over the previous year. The increase was contributed by tax revenue ₹1,708 crore (38 per cent), non-tax revenue ₹494 crore (11 per cent), State's share of Union Taxes and Duties ₹1,314 crore (30 per cent) and Grants-in-aid from Government of India (GOI) ₹934 crore (21 per cent). **The revenue receipts at ₹27,455 crore is, higher by ₹1,334 crore than the assessment made in Five Year Fiscal Plan (FYFP)² (₹26,121 crore).**
- The increase of 29 per cent (₹1,708 crore) in tax revenue in 2011-12 as compared to previous year was mainly on account of increase of (a) taxes on Sales, Trade etc., by ₹1,375 crore (32 per cent) due to increase in collection of receipts under Central Sales Tax and Trade tax, (b) State Excise by ₹180 crore (56 per cent) due to increase in collection of tax under country spirits, foreign liquors and spirits and commercial and denatured spirits and medicated wines, (c) taxes on vehicles by ₹62 crore (27 per cent) due to increase in overall collection of taxes, (d) Taxes on goods and passengers by ₹58 crore (12 per cent) due to increase in collection of tax on entry of goods into local area. **The tax revenue as a percentage of GSDP (6.62 per cent) was higher than the projections made by the State Government in its FYFP (5.59 per cent) and the assessment of Thirteenth Finance Commission (FC-XIII) (4.90 per cent).**
- The increase in non-tax revenue in 2011-12 by ₹494 crore (21 per cent) compared to previous year was mainly on account of increase of (a) interest receipts by ₹60 crore (14 per cent) due to increase in realization of interest on investment of cash balances, (b) petroleum fees by ₹345 crore (21 per cent) due to increase in collection of petroleum fees and royalties, and (c) toll on Roads and bridges by ₹57 crore (248 per cent) due to increase in collection of toll on National Highways Permanent Bridges and other miscellaneous receipts. **The non-tax revenue of the Government was, however, less than the projection made by the State Government in its FYFP by ₹285 crore but higher than the assessment of FC-XIII by ₹434 crore.**
- The increase in receipt of Grants-in-aid from Government of India by ₹934 crore (14 per cent) was due to more release of fund by Government of India for plan purposes.

² FYFP: 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.

- Revenue expenditure increased by ₹3,576 crore (16 *per cent*) over the previous year. While 60 *per cent* (₹2,145 crore) of the increase was under non-plan heads the remaining 40 *per cent* (₹1,431 crore) was under plan heads. The major sectors that registered increases include Education, Sports, Art and Culture by seven *per cent* (₹461 crore), Water Supply, Sanitation, Housing and Urban Development by 18 *per cent* (₹125 crore), Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes by 51 *per cent* (₹200 crore), Social Welfare and Nutrition by 39 *per cent* (₹398 crore) and Energy by 257 *per cent* (₹73 crore).
- Recoveries of Loans and Advances decreased by 24 *per cent* (₹ seven crore). The decline in the recoveries was only due to decline in the recoveries from the Government Servants.
- The decrease in Public Debt Receipts by ₹1,093 crore (53 *per cent*) and increase in repayment of Public Debt by ₹223 crore (24 *per cent*) over the previous year showed improvement in the State's debt management.
- Public Account Receipts and Disbursement increased by ₹1,772 crore (17 *per cent*) and ₹532 crore (five *per cent*) respectively.
- Total inflow during 2011-12 was ₹40,604 crore against ₹35,482 crore in 2010-11 while total outflow during 2011-12 was ₹41,338 crore as against ₹36,484 crore in 2010-11 registering an increase of 14 *per cent* and 13 *per cent* respectively leading to decrease in the cash balances of the State by ₹734 crore (13 *per cent*) over the previous year.

1.2 Assam Fiscal Responsibility and Budget Management Act, 2005

To support the State Government towards urgent fiscal correction, FC-XIII had worked out a fiscal consolidation roadmap for Assam requiring the State to eliminate revenue deficit and achieve fiscal deficit of three *per cent* of GSDP in each year of the award period.

According to Assam Fiscal Responsibility and Budget Management (AFRBM) Amendment Act, 2011 that came into force with effect from 1st April 2010, 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 envisaged that the State Government would attain the total outstanding debt to GSDP ratio at

28.3 per cent in 2011-12, 28.4 per cent in 2012-13 and 2013-14. The level of 28.5 per cent has to be maintained in 2014-15 and thereafter.

The performance of the State during 2011-12 in terms of key fiscal targets of the FC-XIII set for selected variables as laid down in AFRBM (Amendment) Act, 2011 *vis-à-vis* achievements are given in **Table 1.2**.

Table 1.2: Trends in major fiscal parameters/variables *vis-à-vis* projections for 2011-12

Fiscal variables	2011-12			
	Targets as prescribed in AFRBM Act	Assumptions made in Budget	Projections made in Five Year Fiscal plan	Actual
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Eliminate Revenue deficit by 31.3.2012 and attain surplus thereafter.	(+) 1,114	(+) 1,808	(+) 927
Fiscal Deficit/GSDP (In per cent)	3 per cent of GSDP by 31.3.2011 and to maintain the same level thereafter.	3.01	1.33	1.43
Ratio of total outstanding debt of the Government to GSDP (In per cent)	28.3 per cent (By 31.3.2012)	26.4	24	27.52

The above table indicates that the State has achieved all three fiscal variable targets prescribed in AFRBM Act, 2011.

1.2.1 Budget Analysis

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. Several reasons may account for the deviation of the actual realization from the budget estimates. It could be because of unanticipated and unforeseen events or under or over estimation of expenditure or revenue at the budget stage etc. Actual realization of revenue and its disbursement, however, depend on a variety of factors, some internal and others external. **Table 1.3** presents the consolidated picture of State Finances during 2010-11 (Actuals) and 2011-12 (Budget Estimates, Revised Estimates and Actuals).

Table 1.3: Variation in Major items – 2011-12 (Actuals) over 2010-12 (Budget Estimates, Revised Estimates and Actuals)

(₹ in crore)

Parameters	2010-11	2011-12		
	Actual	Budget Estimates	Revised Estimates	Actual
Tax Revenue	5,930	6,555	7,291	7,638
Non-Tax Revenue	2,373	3,326	2,708	2,867
Revenue Receipts	23,005	32,731	32,844	27,455
Non-debt Capital Receipts	28	36	30	21
Revenue Expenditure	22,952	31,617	32,557	26,528
Interest Payments	1,912	2,099	2,104	2,074
Capital Expenditure	2,001	4,501	4,720	2,506
Disbursement of Loans & Advances	71	122	123	88
Revenue Deficit/Surplus	(+) 53	(+) 1,114	(+) 287	(+) 927
Fiscal Deficit/Surplus	(-) 1,991	(-) 3,473	(-) 4,526	(-) 1,646
Primary Deficit/Surplus	(-) 79	(-) 1,374	(-) 2,422	(+) 428

- During 2011-12, the actual revenue receipts fell short of the budget estimates by 16.12 *per cent* while actual revenue expenditure was lesser by 16.10 *per cent* of the budgetary assumptions resulting in decrease in actual revenue surplus by 16.79 *per cent* with reference to the projection made in the budget estimates.
- During the current year the tax revenue of the State increased by 29 *per cent* (₹1,708 crore) over the previous year. The actual collection of tax revenue during the year also increased by 17 *per cent* (₹1,083 crore) over the budget estimates for the year mainly due to increased collection under taxes on sales, trade etc. The revenue from sales tax, trade etc., contributed the major share of tax revenue (75 *per cent*) and it increased by 32 *per cent* over the previous year. Taxes on vehicles, state excise, taxes on goods and passengers and stamps and registration of fees were the other major contributors in the State's tax revenue.
- The increase in non-tax revenue by ₹494 crore (21 *per cent*) during the current year was mainly due to increase in collection of petroleum concession fees and royalties by ₹345 crore (21 *per cent*). Interest receipts, dividends and profits also increased by ₹60 crore (14 *per cent*) during 2011-12 mainly because of increase in realization of interest on investment of cash balances.
- The increase in Central Tax Transfer by ₹1,314 crore (17 *per cent*) was mainly due to increase in Corporation tax (₹539 crore), Customs (₹216 crore), and Taxes on income other than Corporation tax (₹210 crore) and Union Excise Duties (₹28 crore).
- The increase of ₹934 crore in grants-in-aid during 2011-12 over the previous year was due to increase in Non-plan grants (₹18 crore), Grants for State Plan Schemes (₹385 crore) and grants for Centrally Sponsored Schemes (₹534 crore)

and grants for Special Plan Schemes (₹ one crore) which was, however, offset by decrease in grants for Central Plan Schemes (₹ four crore).

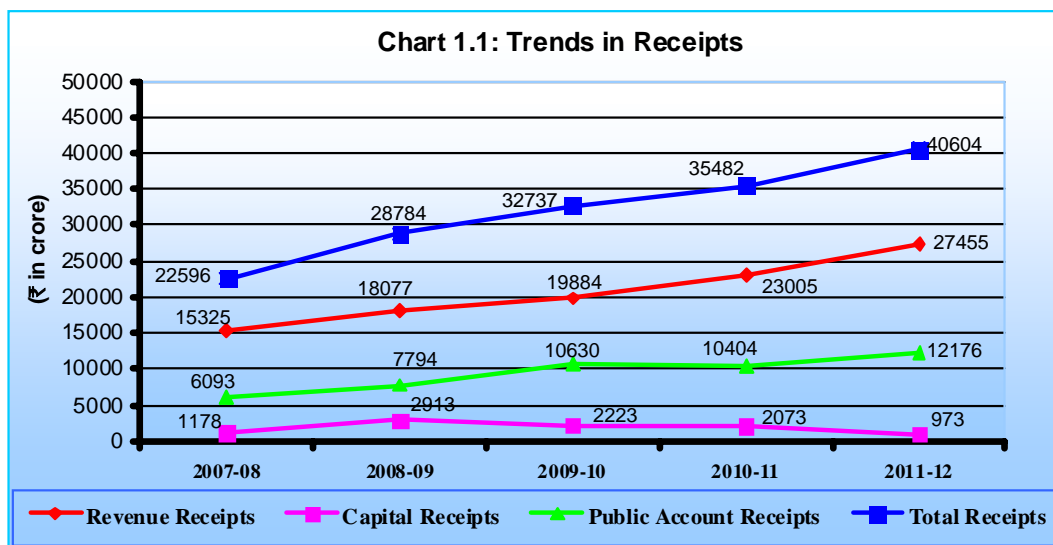
- The increase in revenue expenditure by 16 *per cent* (₹3,576 crore) during the current year over the previous year was the combined effect of more expenditure under general services by 25.46 *per cent* (₹1,977 crore), social services by 12.86 *per cent* (₹1,307 crore) and grants-in-aid contributions by 83.41 *per cent* (₹298 crore). The increases were, however, offset by decrease in expenditure under economic services by 0.12 *per cent* (₹ six crore) over the previous year.
- Significant increases in expenditure under general services were mainly under Administrative Services by 34 *per cent* (₹925 crore), Pensions and Miscellaneous General Services by 38 *per cent* (₹940 crore) and interest payment and servicing of debt by nine *per cent* (₹175 crore). The increases were, however, offset by decrease in expenditure under Organs of State by 22 *per cent* (₹71 crore).
- The increases in revenue expenditure under social services were mainly under Education, Sports, Art and Culture by seven *per cent* (₹461 crore), Health and Family Welfare by eight *per cent* (₹123 crore), Water Supply, Sanitation, Housing and Urban Development by 18 *per cent* (₹125 crore), Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes by 51 *per cent* (₹201 crore) and Social Welfare and Nutrition by 39 *per cent* (₹398 crore).
- Similarly, the partial decreases in expenditure under economic services were mainly due to decreases under Agriculture and Allied activities by nine *per cent* (₹148 crore) and Rural Development by nine *per cent* (₹88 crore). The decreases were, however, mainly offset by increases under Special Areas Programmes by 50 *per cent* (₹62 crore), Irrigation and Flood Control by 10 *per cent* (₹52 crore) and Power sector by 257 *per cent* (₹73 crore).
- The capital expenditure as compared to budget estimates was less by 44 *per cent* (₹1,995 crore). The increase of capital expenditure by ₹505 crore (25 *per cent*) during 2011-12 over the previous year was the net result of increase in capital expenditure under General Services by 28 *per cent* (₹15 crore) and Economic Services by 28 *per cent* (₹504 crore) which was, however, offset by decrease in Social Services by eight *per cent* (₹14 crore).
- Actual fiscal deficit improved with reference to the assessment made in the budget estimates by 52.61 *per cent* and revised estimates by 63.63 *per cent* mainly due to decrease in revenue expenditure and capital expenditure. Decrease in fiscal deficit together with decrease in interest payment of ₹30 crore (revised estimates) not only wiped out primary deficit of ₹2,422 crore as assessed in the Revised estimates but resulted in primary surplus of ₹428 crore also.

The above table also indicates that at the consolidated level, the State witnessed a marked improvement in key fiscal indicators when the revised estimates of 2011-12 were translated into accounts. The improvement in the fiscal situation during the current year was achieved by the State by pursuing the fiscal correction and consolidation process under a rule based fiscal framework coupled with larger devolution and transfer by the FC-XIII through share of net proceeds of sharable taxes. Consequent upon these developments, the State achieved revenue surplus during 2011-12. **However, in order to ensure sustainable progress towards fiscal consolidation, State needs to explore sources of non-tax revenues and ensure a pattern of expenditure that not only ensures better growth but also enhances public welfare.**

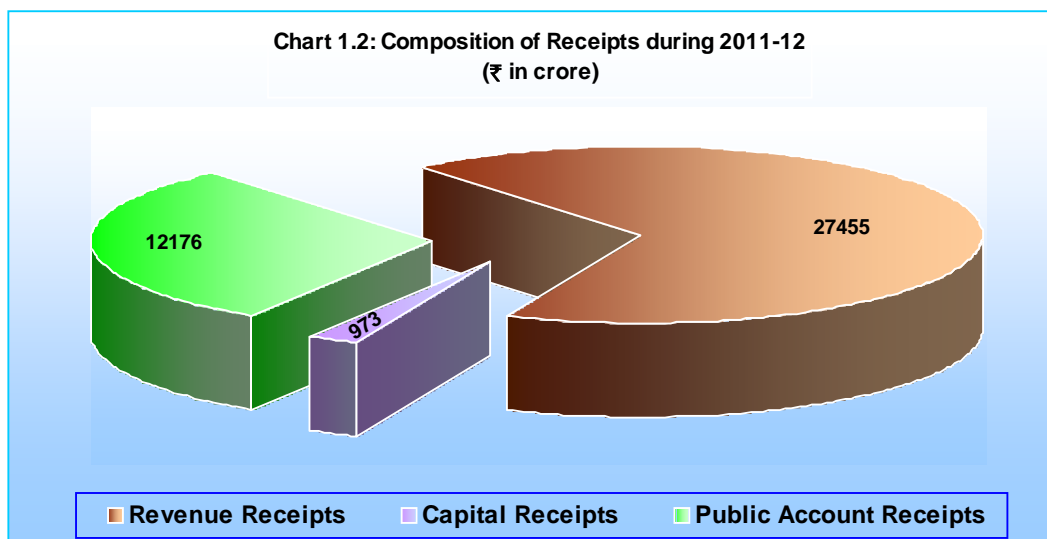
1.3 Resources of the State

1.3.1 Resources of the State as per Annual Finance Accounts

Table 1.1 presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts³ while **Chart 1.1** and **Table 1.4** depicts the trends in various components of the receipts of the State during 2007-12. **Chart 1.2** depicts the composition of resources of the State during the current year.



³ Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of union taxes and duties and grants-in-aid from the 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 the GOI as well as accruals from Public Account.

**Table 1.4: Trends in growth and composition of receipts**

		(₹ in crore)				
	Sources of State's Receipts	2007-08	2008-09	2009-10	2010-11	2011-12
I	Revenue Receipts	15,325	18,077	19,884	23,005	27,455
II	Capital Receipts (CR)	1,178	2,913	2,223	2,073	973
	Miscellaneous Capital Receipts	-	-	-	-	-
	Recovery of Loans and Advances	40	35	33	28	21
	Public Debt Receipts	1,138	2,878	2,190	2,045	952
	Rate of growth of debt capital receipts	1.97	152.90	(-) 23.91	(-) 6.62	(-) 53.45
	Rate of growth of non-debt capital receipts	14.29	(-) 12.50	(-) 5.71	(-) 15.15	(-) 25
	Rate of growth of GSDP	9.87	14.07	14.39	12.16	10.95
	Rate of growth of CR (per cent)	2.34	147.28	(-) 23.69	(-) 6.75	(-) 53
III	Contingency Fund	-	-	-	-	-
IV	Public Account Receipts	6,093	7,794	10,630	10,404	12,176
	a. Small Savings, Provident Fund etc.	608	628	755	953	1,162
	b. Reserve Fund	506	318	733	256	1,108
	c. Deposits and Advances	2,739	3,852	5,580	5,480	6,364
	d. Suspense and Miscellaneous	(-) 3	87	(-) 136	81	(-) 122
	e. Remittances	2,243	2,909	3,698	3,634	3,664
	Total Receipts	22,596	28,784	32,737	35,482	40,604

The total receipts of the State Government for 2011-12 was ₹40,604 crore, of which ₹27,455 crore (68 per cent) came from revenue receipts and balance ₹13,149 crore (32 per cent) came from borrowings and Public Account. The total receipts of the State increased by 80 per cent from ₹22,596 crore in 2007-08 to ₹40,604 crore in 2011-12. The share of revenue receipts in total receipts of the State remained the same in 2011-12 (68 per cent) as it was in 2007-08 (68 per cent). On the other hand, the Capital receipts together with Public Account receipts ranged between 32 and 39 per cent of the total receipts during 2007-12.

Revenue receipts increased by more than 79 per cent from ₹15,325 crore in 2007-08 to ₹27,455 crore in 2011-12, whereas debt capital receipts which create future repayment obligation varied from two to 10 per cent of total receipts during the period 2007-12 but decreased considerably from ₹2,045 crore in 2010-11 to ₹952 crore in 2011-12. However, the Public Account receipts increased steadily from ₹6,093 crore (27 per cent of total receipts) in 2007-08 to ₹12,176 crore (30 per cent of total receipts) during 2011-12.

The rate of growth of debt capital receipts decreased from (-) 6.62 per cent in 2010-11 to (-) 53.45 per cent in 2011-12 and the ratio of growth of non-debt capital receipts also decreased from (-) 15.15 per cent in 2010-11 to (-) 25 per cent in 2011-12.

The rate of growth of debt capital receipts decreased from 1.97 per cent in 2007-08 to (-) 53.45 per cent in 2011-12 while the rate of growth of GSDP increased from 9.87 per cent in 2007-08 to 10.95 per cent in 2011-12.

1.3.2 Funds Transferred to State Implementing Agencies outside the State Budgets

The Central Government has been transferring a sizeable quantum of funds directly to the State Implementing Agencies⁴ for implementation of various schemes/ programmes in social and economic sectors critical for the human and social development of population. During 2011-12, the Government of India has transferred approximately ₹7,501.13 crore directly to the Implementing Agencies as detailed in **Table 1.5**.

Table 1.5: Funds transferred directly to State Implementing Agencies

			(₹ in crore)
Sl No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI during 2011-12
1	2	3	4
1	Assam Gas Cracker Project	Brahmaputra Cracker and Polymer Limited	875.44
2	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	122.51
3	CIT Kokrajhar	Central Institute of Technology, Kokrajhar	20.00
4	DRDA Administration	District Rural Development Agencies, Assam	28.96
5	Electronic Governance	Assam Electronics Development Corporation Ltd.	23.77
6	IITs (including OSC)	Indian Institute of Technology, Guwahati	110.00
7	Integrated Watershed Management Programme (IWMP)	District Rural Development Agencies, Assam, State Level Nodal Agency, Assam	45.83
8	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	426.86
9	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioners	74.50
10	National Aids Control Programme III	Assam State Aids Control Society	16.12

⁴ State Implementing Agencies include Organisation/Institution including Non-Government Organisation, which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State e.g., State Health Society for NRHM and State Implementing Society for SSA etc.

1	2	3	4
11	National Food Security Mission	Assam Seeds Corporation Limited, Assam Small Farmers' Agri-Business Consortium, North Eastern Regional Agricultural Marketing Corporation Ltd.	41.74
12	National Institute of Technology (NIT)	National Institute of Technology, Silchar	80.54
13	National Rural Drinking Water Programme	State Water and Sanitation Mission, Assam	522.44
14	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	848.25
15	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	59.99
16	North Eastern Areas	Cane and Bamboo Technology Centre, Director of Information & Public Relations, Dr. B. Borooah Cancer Institute, Eastern Beats Music Society, Eclectic Publications Pvt. Ltd., Institute of Hotel Management, Catering Technology & Applied Nutrition, North Eastern Handicrafts and Handlooms Development Corporation Ltd., North Eastern Regional Agricultural Marketing Corporation Ltd., North Eastern Regional Institute of Water and Land Management, North-East Institute of Science & Technology (CSIR), NSS Regional Centre, Government of India, Sri Kanchi Sankara Health & Education Foundation (Sri Sankardeva Netralaya), State Sports Council of Assam, Tattva Creations Pvt. Ltd.	92.92
17	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	1,682.84
18	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhijan Mission	83.46
19	Redevelopment of Hospitals Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	19.52
20	Rural Housing - IAY	District Rural Development Agencies, Assam	750.61
21	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1,069.21
22	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	Indian Institute of Entrepreneurship, State Urban Development Authority (SUDA)	32.95
23	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd.	331.03
24	30 Other Schemes		141.64
Total			7,501.13

Source: 'Central Plan Scheme Monitoring System' portal in Controller General of Accounts' website

Table 1.5 shows that out of the total funds transferred (₹7,501.13 crore) (Details in *Appendix 1.3*), sizeable quantum of funds were transferred to (i) Assam Gas Cracker Project (11.67 per cent), (ii) Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (5.69 per cent), (iii) National Rural Health Mission (NRHM) (11.31 per cent), (iv) Pradhan Mantri Gram Sadak Yojana (PMGSY) (22.43 per cent), (v) Rural Housing (Indira Awaas Yojana) (10 per cent) and (vi) Sarva Shiksha Abhiyan (SSA) (14.25 per cent) during 2011-12. With the transfer of ₹7,501.13 crore directly by GOI to the State Implementing Agencies, the total availability of State resources during 2011-12 had increased from ₹40,604 crore to ₹48,105 crore. There is no single agency monitoring the funds directly transferred by the GOI and also there is no data readily available on how much money is actually spent in any particular year on major flagship schemes and other important schemes which are being implemented by the State Implementing Agencies and funded directly by the GOI. Therefore, utilization of these funds remains to be verified by Audit to establish accountability of the State Government for these funds.

An analysis as to how these funds were being transferred and utilized for the purposes for which they were sanctioned, was carried out based on the data/information obtained

from two units viz., National Rural Health Mission (NRHM) and Sarva Siksha Abhiyan (SSA) which revealed the following:

- **National Rural Health Mission (NRHM)**

The State Health Society is registered under the Societies Registration Act, 1860. The activities of NRHM in the State are carried out through the Society headed by the Mission Director, NRHM, Assam at the State level.

Records of the Society disclosed that during 2011-12, ₹848.53 crore was received by the Society from GOI for implementation of various programmes under NRHM. Programme-wise details of receipt and expenditure are given in **Table 1.6:**

Table 1.6: Scheme-wise receipt and expenditure under NRHM for the year 2011-12

		(₹ in crore)	
Name of the Implementing Agency	Name of the Scheme/Programme	Amount released by GOI and received by the Implementing Agency during 2011-12	Expenditure incurred during the year
State Health Society	(i) Reproductive and Child Health II Programme	331.90	404.49
	(ii) NRHM Additionalities Programme	391.32	422.22
	(iii) Routine Immunization	14.17	19.17
	(iv) Integrated Pulse Polio Immunization	9.17	8.46
	(v) Integrated Disease Surveillance Project	1.51	1.41
	(vi) Revised National Tuberculosis Control Programme	6.31	7.03
	(vii) National Vector Borne Disease Control Programme	10.60	8.87
	(viii) National Leprosy Elimination Programme	0.56	1.02
	(ix) National Programme for Control of Blindness	6.62	10.04
	(x) NIDDCP	0.32	Nil
	(xi) Infrastructure maintenance	76.05	76.05
Total		848.53	958.76

Source: As per information furnished by the Mission Director, NRHM, Assam

It was observed that the State Health Society incurred expenditure of ₹958.76 crore on the various components under NRHM during 2011-12. The excess of ₹110.23 crore was stated (October 2012) to have been met from the funds received from GOA and other sources. However, the Utilisation Certificates (UCs) to the Ministry/GOI for ₹958.76 crore for the year 2011-12 have not been submitted by the Society (October 2012).

On this being pointed out, the Society stated (October 2012) that the Utilisation Certificates for the year 2011-12 would be furnished after finalization of annual accounts.

- **Sarva Siksha Abhiyan (SSA)**

The SSA programme is implemented by the State Implementing Society headed by the Mission Director, Assam Sarva Siksha Abhiyan Mission, Assam.

The component-wise total availability of funds and expenditure thereagainst under SSA Programme during 2011-12 is shown in **Table 1.7**.

Table 1.7: Status of total availability of funds and expenditure thereagainst during 2011-12 under SSA

(₹ in crore)

Name of the Scheme	Fund Released			Opening Balance	Fund Received by the Director			Expenditure incurred
	Central	State	Total		Central	State	Total	
Sarva Siksha Abhiyan	1188.21	222.84	1411.05	23.93	1188.21	222.84	1434.98	1240.88
*National Programme of Education for Girls at Elementary Level (NPEGEL)								0.60
*Kasturba Gandhi Balika Vidyalaya (KGBV)								7.83
Total	1188.21	222.84	1411.05	23.93	1188.21	222.84	1434.98	1249.31

Source: As per information furnished by the Mission Director, SSA

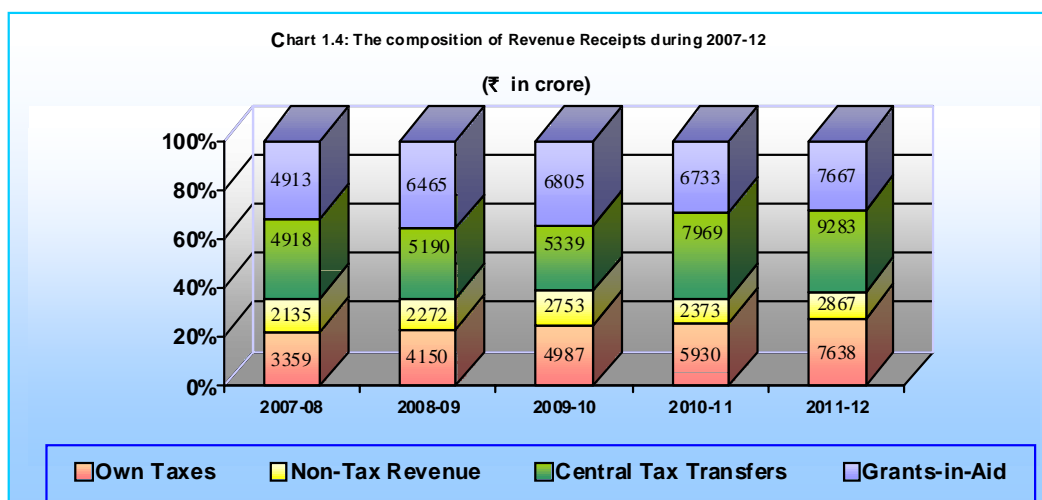
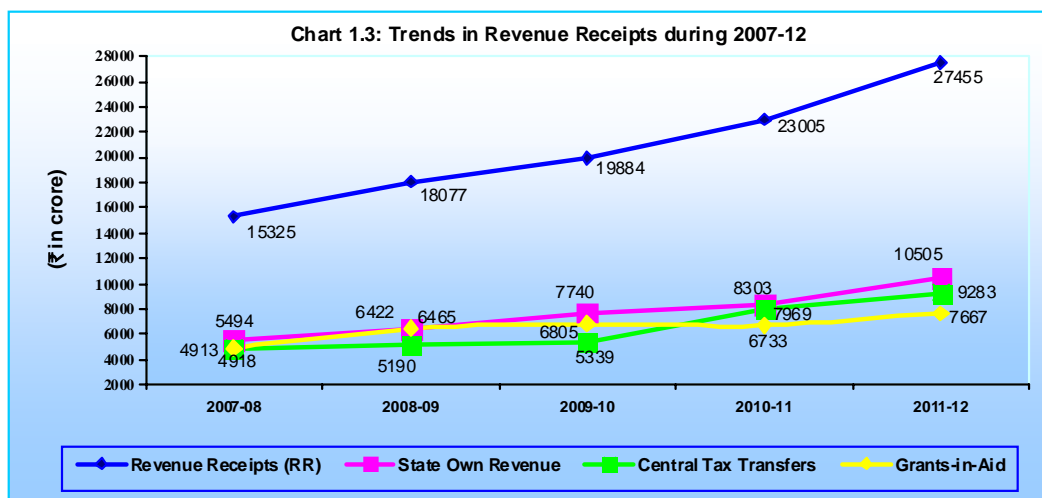
* During the year 2011-12, GOI had released share for National Programme of Education for Girls at Elementary Level (NPEGEL) and Kasturba Gandhi Balika Vidyalaya (KGBV) along with SSA.

During 2011-12, Government of India (GOI) released ₹1,188.21 crore⁵ (against total sanction of ₹1,069.21 crore) for implementation of various programmes under SSA in the State and the State Implementing Society received the same amount. The above table shows that the Mission Director could utilize ₹1,249.31 crore (SSA: ₹1,240.88 crore; NPEGEL: ₹0.60 crore and KGBV: ₹7.83 crore) of total available funds (₹1,434.98 crore) during 2011-12 leaving an unspent balance of ₹185.67 crore. However, the information regarding submission of Utilization Certificates of the fund received from the Ministry of Human Resource Development is yet to be furnished (October 2012) by the Mission Director, SSA. Also, the information regarding utilization of balance amount of ₹185.67 crore (₹1,434.98 crore - ₹1,249.31 crore) could not be furnished by the Mission Director, SSA.

⁵ Includes ₹119 crore sanctioned in 2010-11

1.4 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of its own tax and non-tax revenues, central tax transfers and grants-in-aid from the GOI. The trends and composition of revenue receipts over the period 2007-12 are presented in *Appendix 1.4* and also depicted in **Chart 1.3** and **1.4** respectively.



1.4.1 General Trends

- During 2011-12, revenue receipts of the State grew by ₹4,450 crore over the previous year. The revenue receipts of the State showed progressive increase from ₹15,325 crore in 2007-08 to ₹27,455 crore in 2011-12 with inter year fluctuations in the growth rate. The healthy growth in revenue receipts was mainly due to higher devolution recommended by the FC-XIII in the share of net proceeds of sharable taxes.

- About 38 *per cent* of the revenue receipts during 2011-12 came from State's own resources while central tax transfers and grants-in-aid together contributed 62 *per cent*.
- During the current year, increase of ₹4,450 crore in revenue receipts (19.34 *per cent*) kept pace with the increase of ₹3,576 crore (15.58 *per cent*) in revenue expenditure.
- Tax revenue constituted 27.82 *per cent* of the total revenue receipts and increased by ₹1,708 crore during 2011-12 recording a growth rate of 28.80 *per cent* over the previous year. The percentage of tax revenue to total revenue receipts showed a gradual increase during 2007-12 and reached at 27.82 *per cent* in 2011-12 from 21.92 *per cent* in 2007-08.
- Non-tax revenue receipts constituted 10.44 *per cent* of the total revenue receipts and increased by ₹494 crore over the previous year. Non-tax revenue as a percentage of revenue receipts ranged between 10.32 and 13.93 *per cent* during 2007-12.

The trends in revenue receipts relative to GSDP are presented in **Table 1.8**.

Table 1.8: Trends in Revenue Receipts relative to GSDP

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Receipts (RR) (₹ in crore)	15,325	18,077	19,884	23,005	27,455
Rate of growth of RR (<i>per cent</i>)	12.13	17.96	10.00	15.70	19.34
Rate of growth of Own Taxes (<i>per cent</i>)	(-) 3.56	23.55	20.17	18.91	28.80
RR/GSDP (<i>per cent</i>)	21.56	22.30	21.44	22.12	23.79
Buoyancy Ratios ⁶					
Revenue Buoyancy w.r.t GSDP	1.23	1.28	0.69	1.29	1.77
State's Own Tax Buoyancy w.r.t GSDP	(-) 0.36	1.67	1.40	1.56	2.63
Gross State Domestic Product (₹ in crore)	71,076	81,074	92,737 (P)	1,04,015 (Q)	1,15,408 (Adv)
Rate of growth of GSDP (<i>per cent</i>)	9.87	14.07	14.39	12.16	10.95

- The GSDP at current prices was estimated to increase from ₹1,04,015 crore in 2010-11 to ₹1,15,408 crore in 2011-12, representing an increase of 10.95 *per cent*. Higher growth of revenue receipts (19.34 *per cent*) compared to growth rate of GSDP during the current year reflects the State's inclination to revert to the path of fiscal consolidation suggested by the FC-XIII.

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 at 1.77 implies that revenue receipts tend to increase by 1.77 percentage points, if the GSDP increases by one *per cent*.

- Revenue buoyancy with reference to GSDP and State own tax buoyancy with respect to GSDP improved significantly during the current year. Ideally growth rate of revenue should be higher than GSDP growth rate so that over the time, the budget can be better balanced. If the State's own taxes are buoyant, then the Government will be in a better position to plan expenditure and improve welfare of the people.

1.4.2 State's Own Resources

As the State's share in central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, collection of central tax receipts and central assistance for plan schemes etc., the State's performance in 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 2007-12 is presented in **Appendix 1.4. Appendix 1.5 (A) & (B)** also presents the component-wise tax and non-tax revenue for the years 2007-12.

The tax revenue of the State increased from ₹3,359 crore in 2007-08 to ₹7,638 crore in 2011-12 at an annual average rate of 25.48 *per cent*. During the current year, the lion's share of tax revenue was contributed by Taxes on Sales, Trade etc., (74.55 *per cent*) followed by State Excise (6.59 *per cent*) and Taxes on Vehicles (3.85 *per cent*). Increase in Taxes on Sales, Trade etc., was mainly on account of higher collection of receipt under Central Sales Tax and Trade Tax by ₹1,375 crore over the previous year. Increase in the collection of State Excise during the current year was mainly on account of rationalization of the duty structure. State's own tax revenue (₹7,638 crore) during the current year was more than the assessment of FC-XIII (₹5,869 crore) and projections of FYFP (₹6,111 crore).

The non-tax revenue, which constituted 10 to 14 *per cent* of total revenue receipts during the last five years, increased by ₹494 crore during the current year recording an increase of 21 *per cent* over the previous year. During the current year, non-tax revenue was mainly contributed by petroleum fees (₹1,971 crore), interest receipts (₹476 crore) and Forestry and Wild life (₹153 crore). Non-tax revenue (₹2,867 crore) was, however, more than the assessment of FC-XIII (₹2,433 crore) but less than the projections of FYFP (₹3,152 crore).

Central tax transfers increased by ₹1,314 crore from ₹7,969 crore in 2010-11 to ₹9,283 crore in 2011-12 and constituted 33.81 *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 sharable taxes recommended by the FC-XIII.

The details of Grants-in-aid from the GOI are given in **Table 1.9**.

Table 1.9: Grants-in-aid from the GOI

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Non-Plan Grants	886	1,021	1,593	944	962
Grants for State Plan Schemes	2,979	4,191	3,995	4,374	4,759
Grants for Central Plan Schemes	134	55	40	23	19
Grants for Centrally Sponsored Schemes	722	993	1,032	1,341	1,875
Grants for Special Plan Schemes	192	205	145	51	52
Total	4,913	6,465	6,805	6,733	7,667
Percentage of increase over previous year	11.00	31.59	5.26	(-) 1.06	13.87
Percentage of Revenue Receipts	32	36	34	29	28

Grants-in-aid from the GOI increased by 13.87 *per cent* from ₹6,733 crore in 2010-11 to ₹7,667 crore in 2011-12. Within the plan grants, while grants for Central Plan Schemes decreased by ₹ four crore (17.39 *per cent*), grants for State Plan Schemes and Centrally Sponsored Schemes increased by ₹385 crore (8.8 *per cent*) and ₹534 crore (39.82 *per cent*) respectively. The major increases under grants for State Plan Schemes were in Special Central Assistance for State's Annual Plan (₹561 crore), Additional Central Assistance for Externally Aided Projects (₹136 crore) which were, however, offset by decreases under Grants for development of North Eastern Region (₹65 crore), National Social Assistance Programme (₹56 crore), Central Road Fund (₹12 crore) and Special Plan Assistance (₹185 crore). The major increases under Centrally Sponsored Schemes were in Integrated Child Development Schemes (₹108 crore), Mid-day Meal Scheme (₹191 crore) and Multi Sectoral Development Programme for Minorities (₹117 crore). The Non-Plan grants (₹962 crore) to the State constitute 12.55 *per cent* of the total grants during the year, of which 63 *per cent* (₹608 crore) was provided under the proviso to Article 275 (1) of the Constitution. Other components of non-plan grants were (i) grants towards contribution to State Disaster Response Fund (₹125 crore), (ii) grants towards compensation for loss of revenue on account of CST/VAT (₹35 crore), (iii) grants towards Modernization of Police Force (₹35 crore) and (iv) grants for security related expenditure (₹96 crore).

1.4.3 Cost recovery in supply of merit goods and services

The current levels of cost recovery (non-tax revenue receipts as a percentage of non-plan revenue expenditure) in supply of merit goods and services by Government were negligible, as depicted in **Table 1.10**.

Table 1.10: Cost recovery: 2011-12

	(₹ in crore)		
	Non-tax revenue receipts	Non-plan revenue expenditure	Cost Recovery (<i>per cent</i>)
Elementary Education	1.25	2936.82	0.04
Medical and Public Health	10.42	969.58	1.07
Water Supply & Sanitation	1.00	339.26	0.29
Roads & Bridges	79.19	659.40	12.01
Minor Irrigation	0.40	270.61	0.15

As can be seen from above table, while the cost recovery for Roads and Bridges during 2011-12 was 12.01 *per cent*, for Elementary Education, Medical and Public Health, Water Supply & Sanitation and Minor Irrigation the percentages were 0.04, 1.07, 0.29 and 0.15 respectively. While cost recovery from social services like education and health are expected to be lower than that of economic services, it is a matter of concern that compared to 2007-08⁷, cost recovery has fallen in all categories in 2011-12 except Roads and Bridges. Incremental raising of user charges will facilitate sustainable provision of these services over a period of time.

1.4.4 Evasion of taxes

During 2011-12, evasion of tax (including interest) amounting to ₹1.87 crore due to concealment of turnover (₹8.47 crore) in four cases were reported by the Government. Thus, the State had suffered a revenue loss of ₹1.87 crore.

1.4.5 Write off / waivers of revenue

During the year 2011-12, demands for ₹1,325.25 lakh in 50 cases relating to Assam General Sales Tax (AGST) were written off by the Finance (Taxation) Department/ Government as irrecoverable due to the reasons indicated in **Table 1.11**.

Table 1.11: Reasons for write off/waiver of revenue

Reasons	No. of cases		Amount	
	AGST/VAT	CST	AGST/VAT	CST
Whereabouts of defaulters not known	1	-	0.46	-
Other reason (re-assessment)	1	-	9.00	-
Remission of Penalty	48		1315.79	
Total	50		1325.25	

Source: Commissioner of Taxes, Assam

1.5 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially expenditure directed towards development and social sectors.

1.5.1 Growth and composition of expenditure

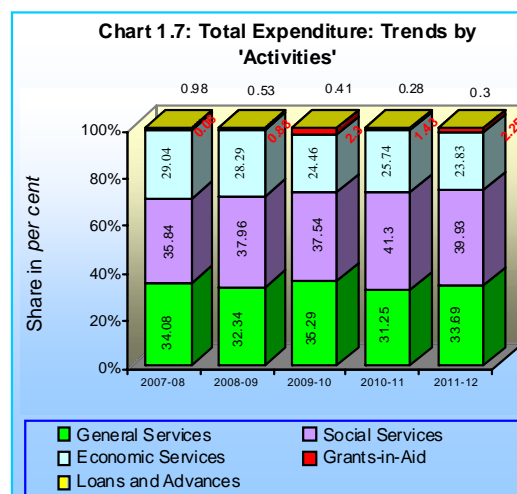
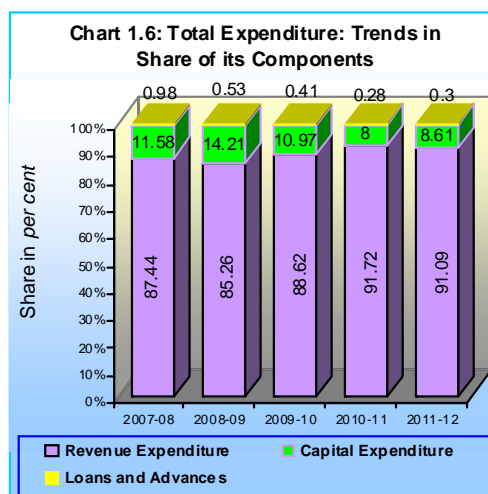
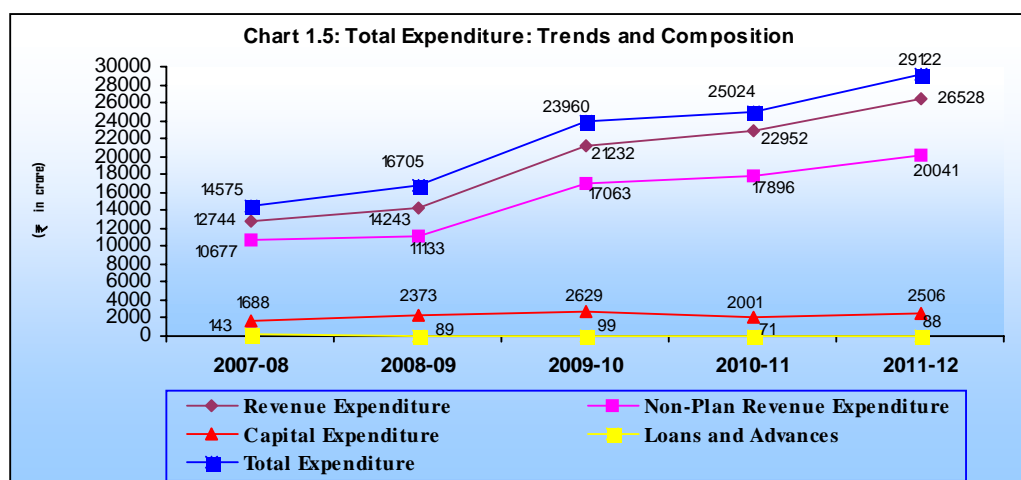
The total expenditure and its compositions during the years 2007-08 to 2011-12 are presented in the **Table 1.12**.

⁷ Elementary Education: 0.13 *per cent*; Medical and Public Health: 1.44 *per cent*; Water Supply & Sanitation: 0.45 *per cent*; Roads & Bridges: 10.69 *per cent* and Minor Irrigation: 0.24 *per cent*.

Table 1.12: Total expenditure and its compositions

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Total Expenditure	14,575	16,705	23,960	25,024	29,122
Revenue Expenditure	12,744	14,243	21,232	22,952	26,528
Of which, Non-plan Revenue Expenditure	10,677	11,133	17,063	17,896	20,041
Capital Expenditure	1,688	2,373	2,629	2,001	2,506
Loans and Advances	143	89	99	71	88

Chart 1.5 presents the trends in total expenditure over a period of five years (2007-12) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Chart 1.6** and **Chart 1.7** respectively.



The total expenditure of the State increased from ₹14,575 crore in 2007-08 to ₹29,122 crore in 2011-12 at an annual average rate of 20 per cent and increased by 16.38 per cent from ₹25,024 crore in 2010-11 to ₹29,122 crore in 2011-12. 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 1.13**.

Table 1.13: Total expenditure – basic parameters

	2007-08	2008-09	2009-10	2010-11	2011-12
Total Expenditure (TE) (₹ in crore)	14,575	16,705	23,960	25,024	29,122
Rate of growth (<i>per cent</i>)	12.20	14.61	43.43	4.44	16.38
TE/GSDP ratio (<i>per cent</i>)	20.51	20.60	25.84	24.06	25.23
RR/TE ratio (<i>per cent</i>)	105.15	108.21	82.99	91.93	94.28
Rate of Growth of GSDP	9.87	14.07	14.39	12.16	10.95
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	1.24	1.04	3.02	0.37	1.50
RR (ratio)	1.01	0.81	4.34	0.28	0.85

The increase of ₹4,098 crore (16.38 *per cent*) in total expenditure in 2011-12 was due to increase of ₹3,576 crore in revenue expenditure, ₹505 crore in Capital expenditure and ₹17 crore in disbursement of loans and advances.

The components of increase in revenue expenditure were mainly:

- **Interest payment (₹162 crore).** The major increase of interest payment was on special securities issued to National Small Savings Fund and state provident fund.
- **Secretariat-General Services (₹577 crore).** The increase of the expenditure was mainly under Secretariat and attached offices.
- **Police (₹206 crore).** The major increase of the expenditure was under Criminal Investigation, Vigilance and District Police.
- **Pension and Other Retirement Benefits (₹751 crore).** The major increase of the expenditure was under superannuation and retirement allowances, gratuities, family pensions and leave encashment benefits.
- **Miscellaneous General Services (₹189 crore).** The major increase of the expenditure was under other expenditure.
- **General Education (₹472 crore)** of which major increase of expenditure of ₹446 crore was under Elementary Education due to increase in expenditure against Government Primary Schools and Text Books, assistance to Universities offset by decrease in expenditure on assistance on Non-Government Primary Schools.
- **Welfare of SC, ST and OBC (₹201 crore).** The increase was for the welfare of SC by ₹30 crore, welfare of ST by ₹179 crore and there was decrease for the welfare of OBC by ₹10 crore.
- **Nutrition (₹176 crore).** The increase was mainly due to increase in special nutrition programme by ₹175 crore.
- **Relief on Account of Natural Calamities (₹138 crore).** The increase was mainly due to increase in transfer of fund to State Disaster Response Fund.

The increase in Capital expenditure during 2011-12 was mainly due to increase in expenditure on Capital outlay on North Eastern Areas by ₹155 crore (30.69 per cent), Capital outlay on Major and Medium Irrigation projects by ₹41 crore (8.12 per cent), Other Capital outlay on Industries and Minerals by ₹51 crore (10.10 per cent) and Capital outlay on Roads and Bridges by ₹204 crore (40.40 per cent). The increase in expenditure was mainly due to increase in expenditure against various projects and schemes for BTAC as per memorandum of settlement and Non-lapsable Central Pool of Resource (NLCPR) under North Eastern Areas, Burdikharai Irrigation project, Irrigation projects in Hill districts and Dhansiri Irrigation Project under Major and Minor Irrigation, Assam Vikash Yojana, Mukhya Mantrir Paki Dalong Nirman Achari and Grants-in-aid to ARIASP Society under Roads and Bridges.

The increase in disbursement of loans and advances during 2011-12 was mainly due to increase in loans for Power Projects (₹13.89 crore).

The pattern in total expenditure in the form of plan and non-plan expenditure during 2011-12 revealed that non-plan expenditure contributed dominant share of 69 per cent while the plan expenditure was 31 per cent.

The increase in ratio of revenue receipts to total expenditure from 91.93 per cent in 2010-11 to 94.27 per cent in 2011-12 is the result of increase of ₹1,315 crore in State's share in Union taxes and duties during 2011-12 over 2010-11. The buoyancy of total expenditure with reference to GSDP increased to 1.50 during 2011-12 due to increase in the rate of growth of total expenditure as compared to the rate of growth of GSDP. Similarly, the buoyancy ratio of total expenditure to revenue receipts at 0.85 in 2011-12 indicated increase in the receipt at a pace greater than the expenditure.

1.5.2 Trends in total expenditure in terms of activities

In terms of activities, total expenditure could be considered as being composed of expenditure on General Services including interest payments, Social and Economic Services, Grants-in-aid and loans and advances. Relative shares of these components in the total expenditure (refer **Chart 1.7** and **Appendix 1.4**) are indicated in **Table 1.14**.

Table 1.14: Components of expenditure – relative shares

	2007-08	2008-09	2009-10	2010-11	2011-12
	(In per cent)				
General Services	34.08	32.34	35.29	31.25	33.69
Of which, Interest Payments	10.37	9.54	7.65	7.64	7.12
Social Services	35.84	37.96	37.54	41.30	39.93
Economic Services	29.04	28.29	24.46	25.74	23.83
Grants-in-aid	0.06	0.88	2.30	1.43	2.25
Loans and Advances	0.98	0.53	0.41	0.28	0.30

The movement of the relative shares of the above components of expenditure indicated that the shares of social services and economic services in the total expenditure decreased during 2011-12 over the previous year. These decreases were set off by increase in the respective shares of general services, grants-in-aid and loans and advances.

The expenditure on general services and interest payments, which are considered as non-developmental, together contributed 33.69 *per cent* in 2011-12 as against 31.25 *per cent* in 2010-11. On the other hand, development expenditure *i.e.*, expenditure on social and economic services together accounted for 63.76 *per cent* in 2011-12 as against 67.04 *per cent* in 2010-11. This indicates that there was decrease in development expenditure and increase in non-development expenditure as compared to previous year.

1.5.3 Revenue Expenditure

Revenue expenditure had predominant share in total expenditure. Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation and as such does not result in any addition to the State's infrastructure and service network. Revenue expenditure had the predominant share of nearly 89 *per cent* in the total expenditure during the period 2007-12. The overall revenue expenditure, its rate of growth, the ratio of revenue expenditure (non-plan) to GSDP, to total expenditure and to revenue receipts and its buoyancy is indicated in **Table 1.15**.

Table 1.15: Revenue expenditure – basic parameters

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Expenditure (RE), of which	12,744	14,243	21,232	22,952	26,528
Non-Plan Revenue Expenditure (NPRE)	10,677	11,133	17,063	17,896	20,041
Plan Revenue Expenditure (PRE)	2,067	3,110	4,169	5,056	6,487
Rate of Growth of					
RE (<i>per cent</i>)	11.24	11.76	49.07	8.10	15.58
NPRE (<i>per cent</i>)	9.02	4.27	53.27	4.88	11.99
(PRE) (<i>per cent</i>)	24.37	50.46	34.05	21.28	28.30
Revenue Expenditure as percentage to TE	87.44	85.26	88.61	91.72	91.09
NPRE/GSDP (<i>per cent</i>)	15.02	13.73	18.40	17.21	17.37
NPRE as percentage of TE	73.26	66.64	71.21	71.52	68.82
NPRE as percentage of RR	69.67	61.59	85.81	77.79	73.00
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.14	0.84	3.41	0.67	1.42
Revenue Receipts (ratio)	0.93	0.65	4.91	0.52	0.81

The overall revenue expenditure of the State increased by 108.16 *per cent* from ₹12,744 crore in 2007-08 to ₹26,528 crore in 2011-12 at an annual average rate of 21.63 *per cent* and increased from ₹22,952 crore in 2010-11 to ₹26,528 crore in 2011-12.

The NPRE constituted a dominant share of nearly 76 *per cent* in the revenue expenditure and has increased by ₹2,145 crore over the previous year. The increase in NPRE during the current year was mainly due to increase in expenditure in interest payment on internal debt (₹111 crore) under interest payment and servicing of debt, Secretariat-General Services (₹136 crore), Criminal Investigation and Vigilance (₹45 crore) and District Police (₹87 crore) under Administrative Services, Superannuation and retirement allowances (₹487 crore), Gratuities (₹124 crore), Family Pensions (₹87 crore) and Leave Encashment Benefits (₹45 crore) under Pensions and Other Retirement Benefits, Other expenditure (₹152 crore) under Miscellaneous General Services, Government Primary Schools (₹143 crore), Text Books (₹56 crore) and other expenditure (₹29 crore) under Elementary Education, assistance to Non-Government Secondary Schools (₹58 crore) under Secondary Education, Government Colleges and Institutes (₹18 crore) under Higher Education, State Disaster Response Fund (₹138 crore) under Social Welfare and Nutrition, Irrigation and Flood Control (₹53 crore), other expenditure (₹86 crore) under Power, other expenditure (₹36 crore) under Industries and Other Miscellaneous compensation and assignments (₹299 crore) under Compensation & Assignment to Local Bodies & Panchayati Raj Institutions. The increase in NPRE during 2011-12 was, however, offset by decrease in expenditure on Agriculture and Allied Activities (₹220 crore) and Food Storage and Warehousing (₹226 crore).

The PRE increased by ₹1,431 crore from ₹5,056 crore in 2010-11 to ₹6,487 crore in 2011-12 mainly due to increase in expenditure in Education, Sports, Art & Culture (₹177 crore), Health and Family Welfare (₹216 crore), Water Supply, Sanitation, Housing and Urban Development (₹119 crore), Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes (₹211 crore), Social Welfare & Nutrition (₹242 crore), Agriculture and Allied Activities (₹72 crore) and Special Areas Programmes (₹67 crore) which was, however, partly offset by decrease in expenditure under Rural Development (₹88 crore) and Industry & Minerals (₹41 crore).

The buoyancy of revenue expenditure with reference to both GSDP and revenue receipts fluctuated widely. The increase in buoyancy ratio of revenue expenditure to GSDP and to revenue receipts during 2011-12 over previous year indicates increase in revenue expenditure at a pace faster than the increase in total income of the State.

Table 1.16 provides the comparative position of Non-Plan Revenue Expenditure (NPRE) with reference to assessment made by FC-XIII and State Government in its budget during 2011-12.

Table 1.16: Comparative position of Non-Plan Revenue Expenditure *vis-a-vis* assessment made by FC-XIII and projections of the State Government in its budget

(₹ in crore)

Year	Assessment made by the FC-XIII	Assessment made by the State Government in Budget	Actual
2011-12	15,513	21,501	20,041

The NPRE remained significantly higher than the normative assessments made by FC-XIII while it was lower than the projections of the State Government made in its Budget during 2011-12.

1.5.4 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.17** and **Chart 1.8** present the trends in the expenditure on these components during 2007-12.

Table 1.17: Components of Committed Expenditure

(₹ in crore)

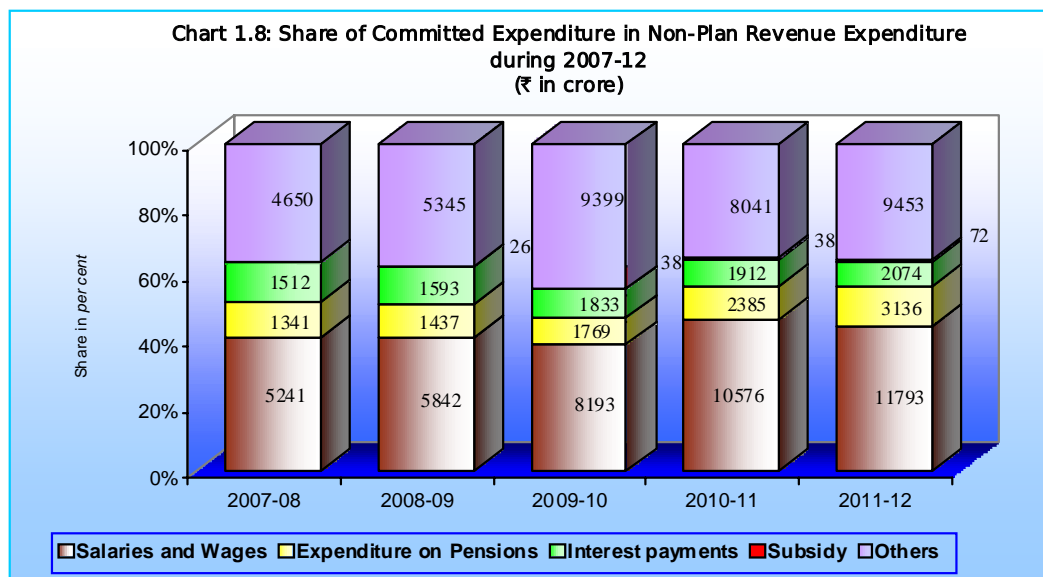
Components of Committed Expenditure	2007-08	2008-09	2009-10	2010-11	2011-12
Salaries & Wages, <i>Of which</i>	5,241 (34.20)	5,842 (32.32)	8,193 (41.20)	10,576 (45.97)	11,793 (42.95)
Non-Plan Head	5,068	5,584	7,866	10,131	11,094
Plan Head*	173	258	327	445	699
Expenditure on Pensions	1,341 (8.75)	1,437 (7.95)	1,769 (8.90)	2,385 (10.37)	3,136 (11.42)
Interest Payments	1,512 (9.87)	1,593 (8.81)	1,833 (9.22)	1,912 (8.31)	2,074 (7.55)
Subsidy	NA	26 (0.14)	38 (0.19)	38 (0.17)	72 (0.26)
Other Components, <i>i.e.</i> other than committed expenditure	4,650 (30.34)	5,345 (29.57)	9,399 (47.27)	8,041 (34.95)	9,453 (34.43)
Total	12,744 (83.16)	14,243 (78.79)	21,232 (106.78)	22,952 (99.77)	26,528 (96.62)

Figures in the parentheses indicate percentage to Revenue Receipts

* Plan Head includes the salaries paid under Centrally Sponsored Schemes

NA: Not available

Source: Finance Accounts and information furnished by PAG (A&E), Assam.



(A) Salary and Wage expenditure

Salaries and wages alone accounted for nearly 43 per cent of revenue receipts of the State during the year. It increased by more than 11 per cent from ₹10,576 crore in 2010-11 to ₹11,793 crore in 2011-12. Salary expenditure under Non-plan head during 2011-12 increased by ₹963 crore (9.51 per cent) over the previous year whereas the salary expenditure on plan head increased by ₹254 crore (57.08 per cent) over the previous year. Non-plan salary expenditure ranged between 94.07 and 96.70 per cent of total expenditure on salaries during 2007-12. Although expenditure on salaries (₹11,651 crore) during 2011-12 was less by ₹2,311 crore (16.55 per cent) than assessed (₹13,962 crore) by the State Government in its budget, it was more by ₹2,198 crore (23.25 per cent) than the projection of ₹9,453 crore in FYFP. It was also more by 67 per cent (₹4,681 crore) than the assessment made by the FC-XIII (₹6,970 crore). Increase of ₹1,205 crore in salary expenditure during 2011-12 was mainly due to implementation of State Pay Commission by the State Government during 2009-10.

(B) Interest Payments

Interest payments increased by 8.47 per cent from ₹1,912 crore in 2010-11 to ₹2,074 crore in 2011-12. The interest payment was made on internal debt (₹1,531 crore), loans and advances from Central Government (₹136 crore) and Small Savings, Provident Fund etc. (₹407 crore).

The interest payments with reference to assessment made by the FC-XIII and the projections of the State Government in its budget and FYFP (Table 1.18) indicate that the State Government was successful in restricting the interest payment within the assessments of FC-XIII and State projections during 2011-12.

Table 1.18: Interest Payments vis-à-vis Thirteenth Finance Commission assessment and State Projections

Year	Assessment made by the FC-XIII	Assessment made by the State Government in		Actual
		Budget	FYFP	
		2011-12	2,511	

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

During 2011-12, the State Government did not raise any market loan. The Government, however, borrowed ₹217 crore from NABARD, ₹706 crore from National Small Savings Fund (NSSF) and ₹30 crore from Government of India.

(C) Pension Payments

Pension payments grew at an annual average rate of 27 per cent from ₹1,341 crore in 2007-08 to ₹3,136 crore in 2011-12. Pension payments alone accounted for more than 11 per cent of revenue receipts of the State during the year and increased by ₹751 crore (31.49 per cent) over the previous year. Increase of ₹751 crore in pension payments during 2011-12 over the previous year was mainly due to increase in expenditure under Superannuation and Retirement Allowances (₹487 crore), Gratuities (₹124 crore), Family Pensions (₹87 crore) and Leave Encashment Benefits (₹45 crore). The State Government had introduced 'The New Defined Contribution Pension Scheme', that would be applicable to all new entrants joining State Government Services on regular basis against vacant sanctioned post(s) on or after 1 February 2005 in order to limit future pension liabilities. The New Pension Schemes was, however, implemented provisionally in the State with effect from January 2010.

Table 1.19 below shows the actual pension payments with reference to assessment made by the FC-XIII and projections of the State Government.

Table 1.19: Actual Pension Payments vis-à-vis FC-XIII assessment and State Projections

Year	Assessment made by the FC-XIII	Assessment made by the State Government in		Actual
		Budget	FYFP	
		2011-12	2,166	

Pension payments was ₹970 crore (44.78 per cent) more than the assessments of FC-XIII, ₹995 crore (46.47 per cent) more than the

projections made by the State Government in its FYFP and ₹761 crore (32.04 per cent) more than the projections made in its budget during 2011-12. The effect of implementation of State Pay Commission had impacted the pension liabilities of the Government as evident from the table above. However, the large gap of pension payments with reference to assessments of the FC-XIII further emphasized the need of working out the pension liabilities on actuarial basis.

(D) Subsidies

Table 1.17 indicates that subsidies as a percentage of revenue receipts increased from 0.17 per cent in 2010-11 to 0.26 per cent in 2011-12. However, in absolute terms expenditure on payment of subsidies increased from ₹38 crore in 2010-11 to ₹72 crore in 2011-12. During the current year the Departments, which received subsidy, include Co-operation (Five per cent), Industries (73 per cent) and Welfare of Plain Tribes and Backward Classes (22 per cent). The State Government had not made any projection for subsidy in its FYFP during 2011-12.

1.5.5 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 1.20**.

Table 1.20: Financial Assistance to boards and other institutions

Financial Assistance to Institutions	2007-08	2008-09	2009-10	2010-11	₹ in crore	
					2011-12	
					BE	Actual
Municipal Corporations/Urban Sewerage Board	24.47	9.25	105.41	56.74	51.92	112.26
Co-operative Societies and Co-operative Institutions	1.64	0.10	0.34	1.00	1.33	1.18
Universities and Educational Institutions	822.57	829.40	955.46	1,539.47	1,601.86	1,602.93
Assam State Electricity Board (ASEB)	102.36	3.10	42.24	50.21	92.00	69.10
Assam State Housing Board (ASHB)	1.34	0.08	1.64	0.40	0.46	0.46
Assam Khadi & Village Industries Board	11.25	5.90	11.87	12.18	20.82	21.56
Urban Development Authority	0.12	10.10	13.28	8.37	13.30	10.14
Other Institutions	109.22	191.49	281.52	354.45	181.65	175.96*
Autonomous Councils	83.86	92.54	102.09	127.58	354.49	123.88
Total	1,150.83	1,141.96	1,513.85	2,150.40	2,317.83	2,117.47
Assistance as percentage of RE	9.03	8.02	7.13	9.37	7.33	7.98

* Financial assistance to Other Institutions was mainly under (i) Road Transport: ₹23 crore; (ii) Welfare of SC, ST & OBC: ₹88.65 crore; (iii) Agricultural Research & Education: ₹26.37 crore and (iv) Capital Outlay on Roads & Bridges (ARIASP): ₹26.55 crore.

The total assistance at the end of the year 2011-12 had increased by 84 *per cent* over the level of 2007-08. The assistance to boards and other institutions as a percentage of total revenue expenditure had decreased from 9.03 *per cent* in 2007-08 to 7.98 *per cent* in 2011-12. Financial assistance to universities and educational institutions alone constituted more than 76 *per cent* of the total assistance of the State Government during 2011-12.

1.5.6 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.

1.5.6.1 Classification of Local Bodies

Panchayati Raj Institutions (PRIs): The 73rd Constitutional Amendment Act, 1992 provided for the creation of a three-tier system of Panchayati Raj Institutions (PRIs). In keeping with the 73rd Constitutional Amendment Act, the Assam Panchayat Act (APA), 1994 was enacted and it replaced the Assam Panchayati Raj Act, 1986. The APA, 1994 provided for a three-tier panchayat system comprising Gaon Panchayat (GP) at the village level, Anchalik Panchayat (AP) at the block level and Zilla Parishad (ZP) at the district level. As of 31 March 2012, there are 20 ZPs, 185 APs and 2,202 GPs.

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

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

As of 31 March 2012, there are 89 ULBs in the State comprising of one Municipal Corporation, 33 MBs and 55 TCs.

1.5.6.2 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 2007-08 to 2011-12 is presented in **Table 1.21** and **1.22**.

Table 1.21: Time series data on PRI resources

(₹ in crore)					
Source	2007-08	2008-09	2009-10	2010-11	2011-12
Own Revenue (Local Bodies)	16.00	13.90	17.03	21.80	NA
State Finance Commission (SFC) transfers	Nil	48.60	295.68	119.36	227.96
Central Finance Commission (CFC) transfers	55.17	52.60	152.71	73.44	196.01
Grants for State sponsored schemes	166.14	207.82	123.69	341.86	NA
GOI grants for Centrally Sponsored Schemes	1382.50	1184.95	1712.18	1684.81	NA
Total	1619.81	1507.87	2301.29	2241.27	

Source: 2007-08 to 2008-09: Commissioner P&RD, Assam, 2009-10 & 2010-11: Appropriation & Finance Accounts.

NA: Not available

Sharp decline in receipts under Centrally Sponsored Schemes in 2008-09 in comparison to the previous year was mainly due to deduction of central share for less utilization of funds in previous years by PRIs.

Table 1.22: Time series data on ULBs resources

(₹ in crore)					
Source	2007-08	2008-09	2009-10	2010-11	2011-12
Own Revenue	NA	31.77	NA	NA	NA
SFC transfers	Nil	48.61	96.15	151.67	189.68
CFC transfers	Nil	8.65	24.35	12.04	31.97
Interest for delayed payment of CFC grants	-	-	0.84	-	0.11
State sponsored schemes	37.19	7.52	33.31	20.54	16.13
GOI grants for Centrally Sponsored Schemes	48.65	52.77	88.83	33.27	24.10

Source: Fourth Assam State Finance Commission Report and information furnished by State Government.

NA: Not available

Sharp decline in receipts under Centrally Sponsored Schemes during 2010-11 and 2011-12 in comparison to previous years was mainly due to deduction of central share for less/non-utilisation of funds by ULBs.

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

The 73rd and 74th Constitutional amendment gave the constitutional status to PRIs and ULBs and established a system of uniform structure, holding of regular elections, regular flow of funds through Finance Commissions, etc. As a follow up, the States are required to entrust these bodies with such powers, functions and responsibilities so as to enable them to function as institutions of self-government. In particular, the PRIs and ULBs are required to prepare plans and implement schemes for economic development and social justice including those enumerated in the Schedule XI and XII of the Constitution.

- In June 2007, Government of Assam (GOA) issued notification regarding activity mapping for 23 subjects out of 29 as listed in Schedule XI of the Constitution for devolution of 3Fs to the PRIs. Following the activity mapping which defined the functions and functionaries that are to be devolved to each tier of PRIs, Government orders were issued for devolution in respect of only seven subjects out of 23 notified. Orders are yet to be issued in respect of remaining already notified subjects. Further, activity mapping in respect of remaining six subjects are yet to be completed.
- GOA amended (May 2011) the Assam Municipal Act (AMA), 1956, which provided for transfer of 3Fs to ULBs relating to 18 subject listed in the Twelfth Schedule of the Constitution and also for the constitution of a committee under the Chairmanship of Minister in charge, Urban Development Department to monitor the matter for early and smooth transfer of 3Fs.

Thus, in case of ULBs, the process of decentralization has just been initiated with the recent amendment of AMA.

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

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

1.5.6.4 Accounting and Auditing Arrangement

Accounting Arrangement: The GOA accepted (August 2004) 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 in August 2004. However, neither the formats for preparation of Monthly and Annual Accounts, as prescribed by the C&AG of India, were incorporated in the Assam Panchayat (Financial) Rules 2002 nor any provision was made in the said Rules for preparation and submission of monthly and annual accounts.

However, the accounts of PRIs are not maintained as per the prescribed format. In absence of accounts of PRIs their accounts were not compiled at District and State level and there were huge arrears.

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

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

Auditing Arrangement: As per recommendation of Eleventh Finance Commission, the CAG was entrusted with Technical Guidance and Support (TGS) over the proper maintenance of accounts and their audit, including providing technical guidance to the Director of Local Fund Audit in May 2002. GOA again entrusted (May 2011) audit of PRIs and ULBs to CAG under Section 20 (1) of the CAG's (DPC) Act, as per standard terms and conditions in view of the recommendations of Thirteenth Finance Commission.

1.5.6.5 Reporting Arrangement

Under TGS arrangement, audit findings of test-check of accounts of LBs conducted by the CAG are presented in the form of Annual Technical Inspection Reports (ATIRs) in the State Legislature. ATIRs on Local Bodies for the years 2004-05 to 2010-11 have been submitted to the State Government. It was for the first time that the ATIR for the year 2009-10 was laid before the State Legislature on 19 December 2011. The ATIR for the year 2010-11 (submitted to the State Government on 18 July 2012) has not yet been placed before the State Legislature (December 2012).

As per para 101(i) of Assam Audit Manual, Director of Audit, Local Fund (DALF) is also required to prepare an Annual Report for submission to Finance Department by 30 September each year incorporating major audit objections relating to Local Bodies. However, no consolidated Annual Report had so far been sent to Finance Department. Further, the State Government did not set up any committee for discussion of Annual Report of DALF, which could have imparted a greater sense of urgency to the requirement.

1.6 Quality of Expenditure

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

1.6.1 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalization measures and lay emphasis on provision of core public and merit goods⁸. Apart from improving the allocation towards development expenditure⁹, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table 1.23** 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, **Table 1.24** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

Table 1.23: Development Expenditure

Components of Development Expenditure	(₹ in crore)					
	2007-08	2008-09	2009-10	2010-11	2011-12	
					BE	Actual
Development Expenditure (a to c)	9,596 (66)	11,152 (67)	14,953 (62)	16,846 (67)	22,764 (61)	18,655 (64)
a. Development Revenue Expenditure	7,811 (54)	8,730 (52)	12,302 (51)	14,828 (59)	18,331 (49)	16,129 (55)
b. Development Capital Expenditure	1,645 (11)	2,337 (14)	2,554 (11)	1,947 (8)	4,311 (12)	2,438 (8)
c. Development Loans and Advances	140 (1)	85 (-)	97 (-)	71 (-)	122 (-)	88 (-)

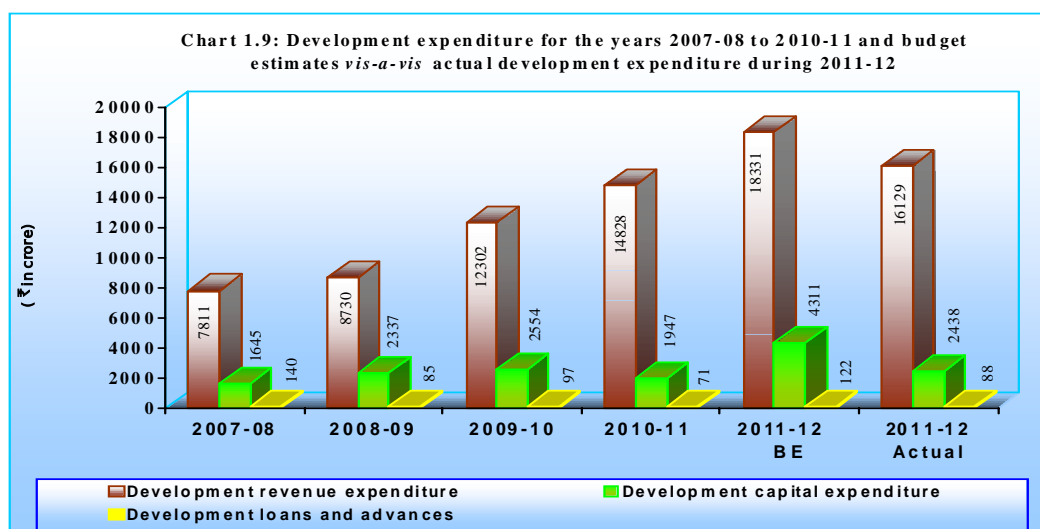
Figures in parentheses indicate percentage to aggregate expenditure

The share of development expenditure to aggregate expenditure exhibited relative stability during the period 2007-12 and increased by ₹1,809 crore (10.74 *per cent*) over the previous year. During the current year, though the State Government earmarked 61 *per cent* of the estimated aggregate expenditure for development expenditure, this

⁸ *Core public goods* are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods and road infrastructure etc. *Merit goods* are commodities that the public sector provides free or at subsidized 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 subsidized 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.

⁹ 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 categorized 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.

assessment was exceeded by three *per cent* at the end of the year. The relative share of development expenditure to total expenditure during 2007-12 is presented in **Chart 1.9**



The development revenue expenditure increased by ₹1,301 crore (8.77 *per cent*) from ₹14,828 crore in 2010-11 to ₹16,129 crore in 2011-12. The increase under social services was ₹1,307 crore while decrease under economic services was ₹ six crore. The actual development revenue expenditure was less than the State's projection in budget by ₹2,202 crore.

The development capital expenditure increased by ₹491 crore (25.22 *per cent*) from ₹1,947 crore in 2010-11 to ₹2,438 crore in 2011-12. The increase of ₹491 crore in development capital expenditure was due to increase in economic services by ₹505 crore offset by decrease in expenditure under social services by ₹14 crore.

The development loans and advances increased by ₹17 crore from ₹71 crore in 2010-11 to ₹88 crore in 2011-12. The actual development loans and advances was also less than the State's projection in budget by ₹34 crore.

Table 1.24 –Efficiency of expenditure use in selected social and economic services

(In per cent)

Social/ Economic Infrastructure	2010-11			2011-12		
	Ratio of CE to TE [@]	In RE, the share of		Ratio of CE to TE	In RE, the share of	
1	2	S & W	O & M [¥]	5	S & W	O & M [¥]
		3	4		6	7
Social Services (SS)						
Education, Sports, Art and Culture	--	21.35	0.85	--	19.91	0.28
Health and Family Welfare	0.36	3.44	0.75	0.61	3.41	0.67
Water Supply, Sanitation & Housing & Urban Development	19.92	1.25	3.23	15.76	1.15	2.49
Other Social Services	--	1.31	0.36	0.02	1.93	0.10
Total (SS)	1.70	27.35	5.19	1.39	26.40	3.54
1	2	3	4	5	6	7
Economic Services (ES)						

Audit Report (State Finances) for the year ended 31 March 2012

Agriculture & Allied Activities	0.12	2.19	1.27	1.79	2.87	2.08
Irrigation and Flood Control	59.22	2.02	0.44	60.02	1.89	0.48
Special Areas Programmes	62.99	0.01	-	66.33	0.04	--
Transport	40.99	1.97	7.87	48.88	1.82	7.10
Other Economic Services	12.74	2.99	5.52	13	1.43	0.39
Total (ES)	27.50	9.18	15.10	32.79	8.05	10.05

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 XII of Finance Accounts

The trends presented in **Table 1.24** reveal that the percentage of capital expenditure on social services to total expenditure on social services decreased from 1.70 *per cent* in 2010-11 to 1.39 *per cent* in 2011-12 and percentage of capital expenditure on economic services to total expenditure increased from 27.50 *per cent* in 2010-11 to 32.79 *per cent* in 2011-12. The decrease was mainly seen under water supply, sanitation, housing and urban development under social services.

The share of salary and wages in revenue expenditure on social services decreased from 27.35 *per cent* in 2010-11 to 26.40 *per cent* in 2011-12 and the share of salary and wages in revenue expenditure on economic services also decreased from 9.18 *per cent* in 2010-11 to 8.05 *per cent* in 2011-12. The decrease was mainly seen under education, sports, art and culture under social services and irrigation and flood control and other economic services under economic services.

The share of operations and maintenance in revenue expenditure on social services decreased from 5.19 *per cent* in 2010-11 to 3.54 *per cent* in 2011-12 while the share of operations and maintenance in revenue expenditure on economic services decreased from 15.10 *per cent* in 2010-11 to 10.05 *per cent* in 2011-12. The decrease was mainly seen under education, sports, art & culture and water supply, sanitation, housing and urban development under social services while the increase was seen under agriculture & allied services under economic services.

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

(A) Construction of Roads and Bridges funded from Central Road Fund

Results of performance review on **Construction of Roads and Bridges funded from Central Road Fund (CRF)** indicating the outlay-outcome relationship are *inter-alia* included in the Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2012. The effectiveness of the expenditure as brought out in the review taken up during 2011-12 covering the period from 2007-12 is summarized below:

- The primary requirement of survey and investigation for balanced development of infrastructure in the road communication network of the State was not conducted by the Department. In the absence of survey and investigation to identify the road projects, 70 *per cent* of the state road projects were selected despite not fulfilling the criteria under the provision of CRF Rules.
- There were inherent deficiencies in strategic planning as apparent from the records that no new project was approved during 2009-12 by the Government of India (GOI) for want of submission of proposals by the Government of Assam (GOA). Thus, commitments made by the State Government in successive budget speeches to increase road infrastructure through arrangement of funds from different central schemes including CRF, had not materialized, so far as CRF is concerned.
- The objective of CRF for balanced development in road communication network of intra and inter-state connectivity had not been achieved in the State to the desired extent. During 2007-12, 42 projects (15 new projects and ongoing 27 projects) were taken up for execution for creation of 562.45 km of road and construction of one RCC bridge. Only 27 projects (22 projects sanctioned prior to March 2007 + five projects sanctioned during 2007-12) could be completed after incurring an expenditure of ₹83.62 crore and creating 195.527 km of road.

The Major hurdles in the timely completion of projects were absence of systematic work plan, non-release/delayed release of funds by GOA, delays in payment to contractors and lack of proper initiative by the executing divisions. Contract and works management were not satisfactory. In the absence of provision of funds from GOA for maintenance of CRF projects, completed roads created through CRF got damaged. These issues could have been addressed suitably with special care and due emphasis on effective planning, supervision and monitoring mechanism at all levels in the State.

(B) *Impact of expenditure on various Sectors*

Appendix 1.6 depicts the progress achieved during 2011-12 as compared to 2010-11 in various sectors. Except establishment of a new medical college and a civil hospital, no new institutions were opened in Health Sector. Enrollment of students in schools increased considerably in lower primary but decreased in upper primary level during 2011-12 compared to previous year. In Power Sector, rural electrification had significantly improved from 77.28 *per cent* in 2010-11 to 94 *per cent* in 2011-12. Both generation of power and its consumption also increased substantially. In the Irrigation Sector, 0.15 lakh hectares irrigation potential was created which was increased from 7.97 lakh hectares (2010-11) to 8.12 lakh hectares (2011-12).

1.7 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.

1.7.1 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2012 is given in **Table 1.25**.

Table 1.25: Department-wise profile of Incomplete Projects

(₹ in crore)					
Department	No. of Incomplete Projects	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Overrun	Cumulative actual expenditure (March 2012)
Public Works (Roads)	159	807.86	139.55*	22.63	318.51
Public Works (Buildings)	17	70.34	--	--	12.89
Public Health Engineering	2	7.30	--	--	3.82
Irrigation	134	587.19	--	--	194.72
Water Resources	36	356.30	--	--	139.27
Total	348	1828.99	139.55	22.63	669.21

* Pertaining to three incomplete projects (initial budget cost: ₹116.92 crore; revised cost: ₹139.55 crore).
Source: Finance Accounts 2011-12.

According to Appendix-X of Finance Accounts of 2011-12, as of 31 March 2012, there were 348 incomplete projects (total cost more than ₹ one crore of each project) in which ₹669.21 crore was blocked. Of these, 290 projects involving ₹592.12 crore remained incomplete for less than five years and 16 projects involving an amount of ₹39.37 crore remained incomplete for periods ranging from five to 10 years and four projects involving ₹26.06 crore beyond 10 years. Details in respect of 38 projects involving ₹11.66 crore were not available. The revised cost of three incomplete projects increased by 19.36 *per cent* from ₹116.92 crore (initial budgeted cost) to ₹139.55 crore (total revised cost) and resulted in cost overrun of ₹22.63 crore. Due to delay in completion of the projects, the intended benefits from these projects did not reach the beneficiaries in the State. The reasons for delay and cost/time overrun were, however, not stated.

1.7.2 Investment and returns

As of 31 March 2012, Government had invested ₹2,195 crore in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies (Table 1.26). The average return on this investment was 0.83 per cent during 2007-2012 while the Government paid an average interest rate of 6.82 per cent on its borrowings during 2007-2012.

Table 1.26: Return on Investment

Investment/Return/Cost of Borrowings at the end of the year		(₹ in crore)				
		2007-08	2008-09	2009-10	2010-11	2011-12
1		2	3	4	5	6
(a)	Statutory Corporations (No. of concerns)	1,683.45 (4)	1,824.60 (4)	1,858.20 (4)	1,874.10 (4)	1,895.70 (4)
(b)	Rural Banks (No. of concerns)	8.40 (1)	8.40 (1)	10.54 (1)	11.16 (1)	11.16 (1)
(c)	Joint Stock Companies (No. of concerns)	77.59 (15)	18.04 (15)	18.04 (15)	18.04 (15)	18.04 (15)
(d)	Co-operatives (No. of concerns)	86.89 (17)	92.65 (18)	100.16 (18)	104.04 (18)	107.33 (18)
(e)	Government Companies (No. of concerns)	132.99 (24)	135.43 (24)	158.48 (24)	158.48 (24)	162.61 (24)
Total Investment		1,989.32	2,079.12	2,145.42	2,165.82	2,194.84
Return (₹ in crore)		24.00	19.45	14.92	14.98	13.64
Return (per cent)		1.21	0.94	0.70	0.69	0.62
Average rate of interest on Government borrowing (per cent)		7.14	6.76	6.83	6.58	6.78
Difference between interest rate and return (per cent)		5.93	5.82	6.13	5.89	6.16

During the last five years, *i.e.*, 2007-12, the State Government's investments have increased by ₹205.52 crore. During the current year, Government has invested ₹21.60 crore in Statutory Corporations, ₹3.29 crore in Co-operative Societies and ₹4.13 crore in Government Companies. The increase in investments of ₹21.60 crore in Statutory Corporations during 2011-12 was attributable to increased capital contribution to Assam State Ware-housing Corporation (₹15.50 crore) and Assam State Transport Corporation (₹6.10 crore) as compared to previous year.

Three Statutory Corporations were incurring losses and their accumulated losses amounted to ₹578.29 crore¹⁰. Similarly, 20 Government Companies in the State were also incurring losses and their accumulated losses amounted to ₹330.67 crore. The major loss incurring organizations are Assam Industrial Development Corporation Ltd. (Investment: ₹29.71 crore; Loss: ₹123.94 crore), Assam Agro Industries Development Corporation Ltd. (Investment: ₹22.08 crore; Loss: ₹30.69 crore), Assam Seed

¹⁰ Assam Financial Corporation: ₹0.80 crore (as on 31-03-2011),
Assam State Ware-housing Corporation: ₹7.73 crore (as on 31-03-2007),
Assam State Transport Corporation (ASTC): ₹569.76 crore (as on 31-03-2010).

Corporation Ltd. (Investment: ₹0.87 crore; Loss: ₹24.70 crore), Assam Tea Corporation Ltd. (Investment: ₹8.07 crore; Loss: ₹55.10 crore) and Assam Mineral Development Corporation Ltd. (Investment: ₹8.41 crore; Loss: ₹4.76 crore). The Government stated (August 2012) that preparation of disinvestments policies of the State Government Public Sector Undertakings (PSU's) was under process so as to wipe out their losses.

1.7.3 Loans and advances by State Government

In addition to investments in Co-operative societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/ organizations. **Table 1.27** presents the outstanding loans and advances as on 31 March 2012, interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.27: Average Interest received on Loans Advanced by the State Government

Quantum of Loans/ Interest Receipts/ Cost of Borrowings	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Opening Balance	2,721	2,824	2,878	2,944	2,987
Amount advanced during the year	143	89	99	71	88
Amount recovered during the year	40	35	33	28	21
Closing Balance	2,824	2,878	2,944	2,987	3,054
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	-	-	-	-	-
Net addition	103	54	66	43	67
Interest Receipts	8	81	12	8	11
Interest receipts as <i>per cent</i> to outstanding Loans and advances	0.28	2.81	0.41	0.27	0.36
Average rate of interest on Government borrowing (<i>per cent</i>)	7.14	6.76	6.83	6.58	6.78
Difference between interest payments and interest receipts (<i>per cent</i>)	6.86	3.95	6.42	6.31	6.42

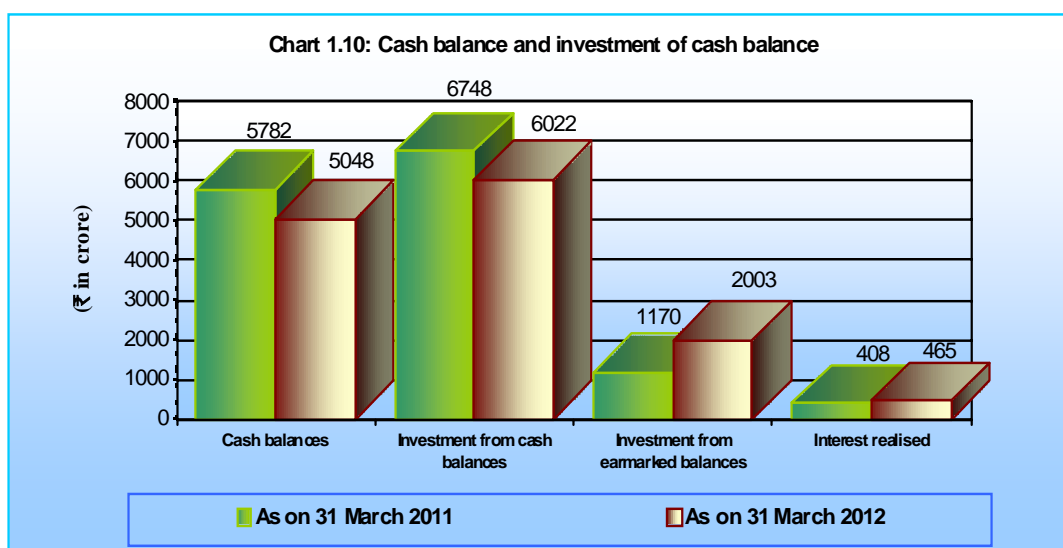
The total amount of outstanding loans and advances as on 31 March 2012 was ₹3,054 crore. The amount of loans disbursed during the year increased from ₹71 crore in 2010-11 to ₹88 crore in 2011-12. Out of the total amount of loans advanced during the year, ₹11.37 crore went to social services, ₹70.43 crore to economic services and ₹6.47 crore to Government servants. Under social services, major portion of loan went to Urban Development (89 *per cent*) and in economic services, the portion of loans went to Power Projects (91 *per cent*) followed by Others (nine *per cent*). However, recovery of loans and advances decreased from ₹28 crore in 2010-11 to ₹21 crore in 2011-12 mainly on account of decrease in recovery from Government Servants (₹ seven crore). Interest received against the loans and advances continued to be negligible which increased by 37.5 *per cent* from ₹ eight crore in 2010-11 to ₹11 crore in 2011-12. During 2011-12, only 0.70 *per cent* of outstanding loans were repaid by institutions/ organizations/ Government servants and ₹34.68 crore of loans were in arrears of which ₹3.64 crore was not repaid by Assam Tea Corporation Ltd., for last eight years.

1.7.4 Cash Balances and Investment of Cash Balances

Table 1.28 and **Chart 1.10** depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.28: Cash balances and investment of cash balances

Particulars	(₹ in crore)		
	As on 1 st April 2011	As on 31 st March 2012	Increase (+)/ Decrease (-)
Cash Balances	5,782.00	5,048.00	(-) 734.00
Investments from Cash Balances (a & b)	6,747.83	6,022.05	(-) 725.78
a. GOI Treasury Bills	6,746.98	6,021.20	(-) 725.78
b. GOI Securities	0.85	0.85	--
Funds-wise Break-up of Investment from Earmarked balances (a & b)	1,169.93	2,003.28	(+) 833.35
a. Sinking Fund	1,169.51	2,002.86	(+) 833.35
b. Development and Welfare Fund	0.42	0.42	--
Interest Realized	408.00	465.00	(+) 57.00



Cash balances of the State Government at the end of the current year decreased from ₹5,782 crore in 2010-11 to ₹5,048 crore in 2011-12. The State Government has invested ₹6,021 crore in GOI Treasury Bills and ₹0.85 crore in GOI Securities and earned an interest of ₹465 crore during 2011-12. Further, the Government invested ₹2,003 crore in Sinking Fund and Development and Welfare Fund as of March 2012. **The interest receipts against investment on cash balance was 7.72 per cent during 2011-12 while Government paid interest at the rate of 6.78 per cent only on its borrowings during the year.**

1.8 Assets and Liabilities

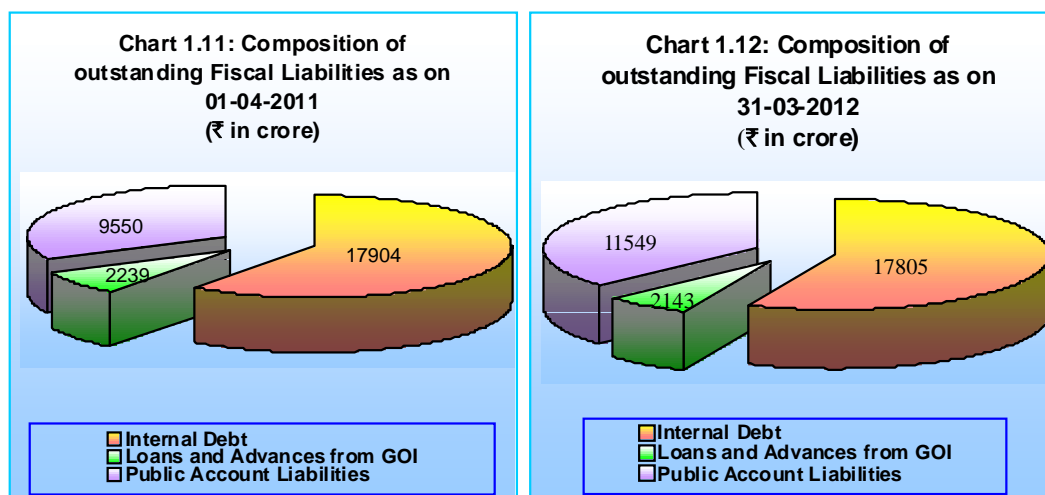
1.8.1 Growth and composition of Assets and Liabilities

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 1.7** gives an abstract of such liabilities and the assets as on 31 March 2012, compared with the corresponding position on 31 March 2011. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise of mainly of the capital outlay and loans and advances given by the State Government and cash balances.

According to the Assam Fiscal Responsibility and Budget Management Act, 2005, the “total liabilities of the State” means the liabilities under the Consolidated Fund of the State and the Public Account of the State.

1.8.2 Fiscal Liabilities

The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.11** and **1.12**.



The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. **Table 1.29** 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 1.29: Fiscal Liabilities-Basic Parameters

	2007-08	2008-09	2009-10	2010-11	2011-12
Fiscal Liabilities [#] (₹ in crore)	21,871	25,234	28,465	29,693	31,497
Rate of Growth (per cent)	6.78	15.38	12.80	4.31	6.08
Ratio of Fiscal Liabilities to:					
GSDP (per cent)	30.77	31.12	30.69	28.55	27.29
Revenue Receipts (per cent)	142.71	139.59	143.16	129.07	114.72
Own Resources (per cent)	398.09	392.93	367.76	357.62	299.83
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (ratio)	0.686	1.093	0.890	0.354	0.555
Revenue Receipts (ratio)	0.558	0.856	1.280	0.274	0.314
Own Resources (ratio)	2.378	0.910	0.623	0.592	0.229

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

The overall fiscal liabilities of the State increased at an average annual rate of 8.80 per cent during the period 2007-12. During the current year, the fiscal liabilities of the State Government increased by ₹1,804 crore from ₹29,693 crore in 2010-11 to ₹31,497 crore in 2011-12. The increase in fiscal liabilities was mainly due to increase in the Public Account liabilities (₹1,998 crore), which was however, offset by decrease in the internal debt (₹99 crore) and loans and advances from the GOI (₹95 crore). *Although the ratio of fiscal liabilities to GSDP has improved and come down from 28.55 per cent in 2010-11 to 27.29 per cent in 2011-12 but, according to FC-XIII recommendations the State Government should bring the Fiscal Liabilities-GSDP ratio to around 25 per cent in the next five years. These fiscal liabilities stood at nearly 1.15 times the revenue receipts and 3 times of the State own resources at the end of 2011-12.* The buoyancy of these liabilities with respect to GSDP during the year was 0.555 indicating that for each one per cent increase in GSDP, fiscal liabilities grew by 0.555 per cent. *The State Government has set up the sinking fund in line with the recommendations of the Twelfth Finance Commission (TFC) for amortization of market borrowings as well as other loans and debt obligations. As of 31 March 2012, the balance in the sinking fund was ₹2,010.10 crore. During 2011-12, ₹833.35 crore has been invested in the sinking fund.*

1.8.3 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 has 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.

As per Statement-9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years were as shown in Table 1.30.

Table 1.30: Guarantees given by the Government of Assam

Guarantees	2009-10	2010-11	2011-12
Maximum amount guaranteed	593	652	652
Outstanding amount of guarantees	299	247	259
Percentage of maximum amount guaranteed to total revenue receipts	2.98	2.83	2.37
Criteria as per the Assam Fiscal Responsibility and Budget Management Act, 2005.	State Government guarantees shall be restricted at any point of time to fifty <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 as maintained by Principal Accountant General (A&E).		

- Government had constituted (September 2009) a '*Guarantee Redemption Fund*' for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Public Sector Undertakings or other bodies and stands invoked by the beneficiaries. The accumulations in the Fund would be utilized only towards the payment of the guarantees issued by the Government and not paid by the institution on whose behalf guarantee was issued. According to the scheme guidelines, the Fund should be set up by the Government with an initial contribution of ₹ five crore and during each year the Government should contribute an amount equivalent to at least three *per cent* of the outstanding guarantees at the end of the second financial year preceding the current financial year, as reflected in the books of accounts as maintained by the Principal Accountant General (A&E). During 2011-12, although the State Government made plan provision of ₹19.12 crore (ADB share) and non-plan provision of ₹38.23 crore (counterpart funding from the State Government) under Major Head 2075-Miscellaneous General Services for creation of corpus of Guarantee Redemption Fund, but no fund was transferred to the Fund Account.
- Government had guaranteed loans raised by various corporations and others, which at the end of 2011-12 stood at ₹259 crore. It was 3.35 *per cent* of State's own revenue of the second preceding year *i.e.*, well within the limit prescribed in the Act. Out of the total outstanding guarantees, ₹81 crore (31 *per cent*) pertained to Power sector.

1.9 Debt Sustainability

During 2011-12, Government raised internal debt of ₹922 crore, GOI loans of ₹30 crore and other obligations ₹6,415 crore. Government repaid internal debt of ₹1,021 crore, GOI loans of ₹125 crore and discharged other obligations of ₹5,117 crore along with interest of ₹2,074 crore resulting in net decrease in debt receipts by ₹970 crore during the year.

The maturity profile of the State Government indicates that 26.63 *per cent* of the total State debt is repayable within the next five years while the remaining 73.37 *per cent* are required to be paid in more than five years time.

Apart from the magnitude of debt of State Government, it is important to analyze various indicators that determine the debt sustainability¹¹ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization¹²; sufficiency of non-debt receipts¹³; net availability of borrowed funds¹⁴; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table 1.31** analyzes the debt sustainability of the State according to these indicators for the period of five years beginning from 2007-08.

Table 1.31: Debt Sustainability: Indicators and Trends

	(₹ in crore)				
Indicators of Debt sustainability	2007-08	2008-09	2009-10	2010-11	2011-12
Debt Stabilization (Quantum Spread + Primary Deficit (-)/ Surplus (+))	881+2,302 = 3,183	989+3,000 = 3,989	1196+ (-) 2,210 = (-) 1,014	1,817+(-) 79 = 1,738	1,313+428 = 1,741
Sufficiency of Non-debt Receipts (Resource Gap)	(+) 78	(+) 617	(-) 5,450	(+) 2,052	(+) 345
Net Availability of Borrowed Funds	(-) 124	(+) 1,771	(+) 1,398	(-) 682	(-) 1,238
Burden of Interest Payments (IP/RR Ratio)	9.87	8.81	9.22	8.31	7.55
IP/Own Tax Ratio	45.01	38.39	36.76	32.24	27.15
Maturity Profile of State					
0 – 1 Year	1,121.86	1,246.50	340.32	432.61	453.59
1 – 3 Years	1,734.04	1,850.85	1,527.30	1,843.08	2,312.18
3 – 5 Years	2,029.07	2,806.13	2,646.25	2,620.42	2,546.94
5 – 7 Years	2,752.70	2,671.10	2,523.26	2,863.98	3,099.21
7 Years and above	8,103.32	9,263.12	11,983.29	12,382.27	11,536.67

¹¹The 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.

¹²A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

¹³Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

¹⁴Net availability of borrowed fund is defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

Table 1.31 reveals that quantum spread together with primary deficit/surplus has been positive during the period from 2007-08 to 2008-09 but turned negative in 2009-10. However, it turned positive in the year 2010-11 and 2011-12 indicating that the debt-GSDP ratio is stable. The sum of quantum spread and primary deficit at ₹1,741 crore during 2011-12 is a positive sign towards fiscal balances for improving the debt sustainability position of the State.

The persistent negative resource gap indicates the non-sustainability of debt while the positive resource gap strengthens the capacity of the State to sustain the debt. Except during 2009-10, the State had a positive resource gap in all the years from 2007-08 to 2011-12. Though positive resource gap at ₹345 crore during 2011-12 decreased from ₹2,052 crore in 2010-11, yet it indicates that incremental non-debt receipts are sufficient to cover incremental interest liabilities and incremental primary expenditure during 2011-12. The positive resource gap during 2011-12 strengthened the capacity of the State to sustain the debt in the medium to long run.

The Public Debt Receipts of the State decreased from ₹1,138 crore in 2007-08 to ₹952 crore in 2011-12 at an annual average rate of 3.27 *per cent*. However, during the current year Public Debt Receipts decreased significantly and came down to ₹952 crore from ₹2,045 crore in 2010-11. The cash balance also came down to ₹5,048 crore in 2011-12 from ₹5,782 crore in 2010-11, yet the surplus cash balances continue to pose new challenges for State Government's financial and cash management.

High level of surplus cash in recent past seems to provide some headroom to withstand pressure on finances and the State was not resorting to ways and means advances or overdrafts. 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 eight to 14 *per cent* during the period from 2007-08 to 2011-12.

In view of the comfortable cash balances, the State may consider to defer and/or resort to more need based borrowing programmes in a cost effective manner. The State may consider identifying a clear shelf of projects which require capital investment and borrow only to that extent by realistic assessment of cash needs with effective cash management for better synchronization of cash inflows and outflows. This will at the same time curb unwarranted build-up of cash surplus as well.

1.10 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 accounts represents the gap between its receipts and expenditure. 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 2011-12.

1.10.1 Trends in Surplus/Deficit

Charts 1.13 and 1.14 present the trends in deficit indicators over the period 2007-12.

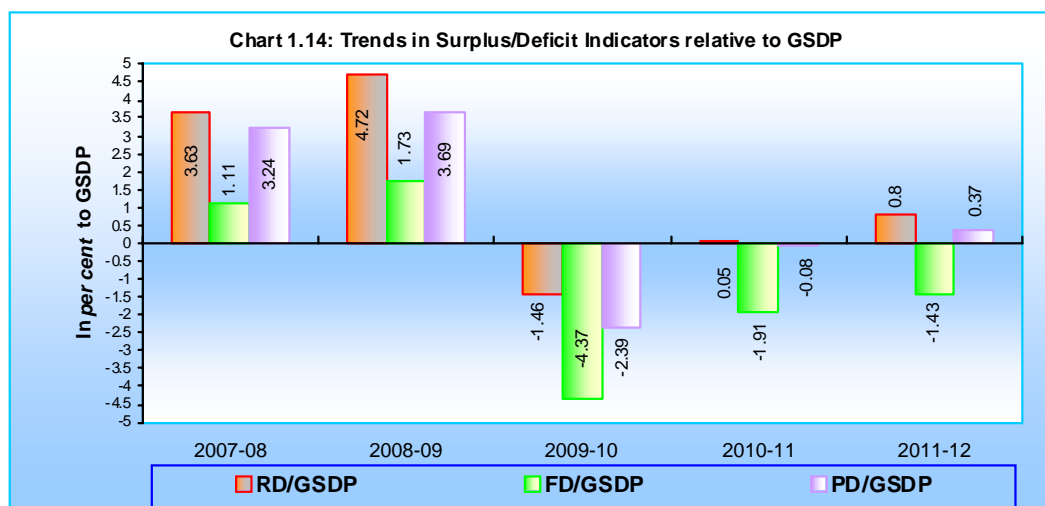
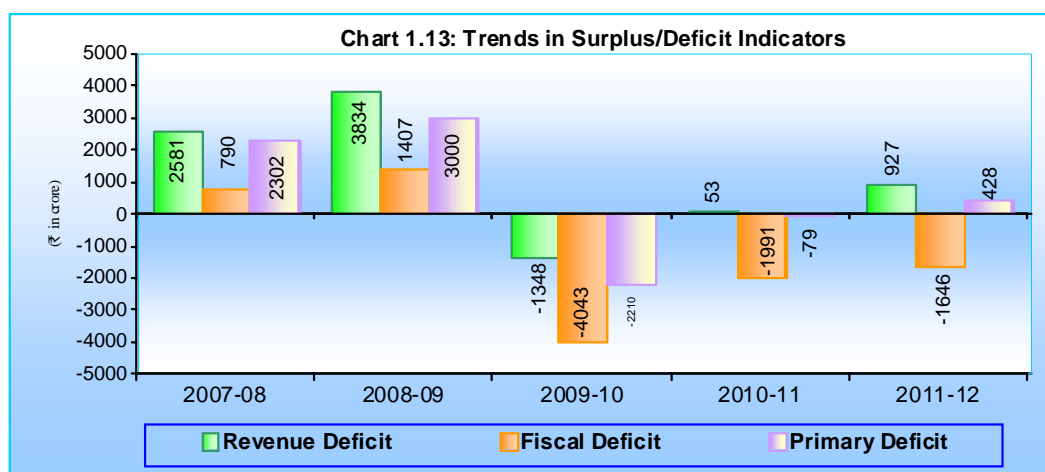


Chart 1.13 reveals that the revenue account experienced a surplus of ₹927 crore during 2011-12. The State had a revenue surplus during the periods 2007-08 to 2008-09 and 2011-12 and the revenue surplus increased from ₹2,581 crore in 2007-08 to ₹3,834 crore in 2008-09 and turned into deficit in 2009-10. The surplus in revenue account during the current year was mainly on account of increase in revenue receipts by ₹4,450 crore (19.34 per cent) against an increase of ₹3,576 crore (15.58 per cent) in revenue expenditure over the previous year. The increase in revenue account

(₹4,450 crore) in the current year was primarily on account of sufficient growth rate of 26.52 per cent (₹2,202 crore) in State's own resources and 15.29 per cent (₹2,248 crore) in central transfers.

The fiscal deficit, which represents the total borrowings of the Government and its total resource gap, improved marginally and decreased to the level of ₹1,646 crore in 2011-12 from fiscal deficit of ₹1,991 crore in 2010-11. This was the result of increase of ₹874 crore in revenue surplus as well as marginal decrease (₹ seven crore) in non-debt capital receipts along with increases of ₹505 crore in capital expenditure and ₹17 crore in net disbursement of loans and advances in 2011-12.

The primary surplus that continued during 2007-09 took a turnaround from 2009-10 onwards and resulted into primary deficit¹⁵ during the years 2009-10 and 2010-11. However, during the current year the State again achieved a primary surplus of ₹428 crore. The reduction of fiscal deficit of ₹345 crore and an increase of ₹162 crore in interest payment resulted in primary surplus of ₹428 crore during the current year against primary deficit of ₹79 crore in 2010-11.

1.10.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in the **Table 1.32**.

Table 1.32: Components of fiscal deficit and its financing pattern

Particulars		2007-08	2008-09	2009-10	2010-11	2011-12
1		2	3	4	5	6
Decomposition of Fiscal Deficit (FD/GSDP) Deficit (+)/Surplus (-)		(-) 790 (1.11)	(-) 1,407 (1.74)	4,043 (4.36)	1,991 (1.91)	1,646 (1.43)
1	Revenue Deficit	(-) 2,581	(-) 3,834	1,348	(-) 53	(-) 927
2	Net Capital Expenditure	(+) 1,688	(+) 2,373	(+) 2,629	(+) 2,001	(+) 2,506
3	Net Loans & Advances	(+) 103	(+) 54	(+) 66	(+) 43	(+) 67
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	(+) 544.56	(+) 2,014.77	(+) 1,405.45	(+) 300.03	(-) 654.77
2	Loans from GOI	(-) 66.86	(-) 68.88	(-) 293.19	(-) 107.69	(-) 95.21
3	Special Securities Issued to NSSF	(-) 8.60	(+) 17.37	(+) 24.79	(+) 860.47	(+) 474.85
4	Loans from Financial Institutions	(+) 94.06	(+) 133.46	(+) 46.40	(+) 69.12	(+) 81.36
5	Small Savings, PF etc.	(+) 317.96	(+) 390.23	(+) 489.55	(+) 540.41	(+) 634.98
6	Deposit & Advances	(-) 561.70	(+) 30.47	(+) 568.13	(-) 728.61	(+) 437.17
7	Suspense and Misc.	(-) 1,943.01	(-) 3,549.14	(+) 980.13	(+) 1613.13	(+) 734.76
8	Remittances	(+) 33.78	(+) 99.12	(-) 164.64	(+) 27.97	(-) 50.84
9	Reserve Fund	(+) 161.39	(-) 109.97	(+) 413.92	(-) 153.12	(+) 67.87
10	Decrease/increase in cash balance with RBI	(+) 638.35	(-) 364.21	(+) 573.61	(-) 431.16	(+) 15.88
11	Others	-	-	(-) 0.74	-	-

*All these figures are net of disbursements/outflows during the year

¹⁵ 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's during the course of the year.

It can be seen from **Table 1.32** that there was fiscal surplus during the years 2007-08 to 2008-09 but it took a turnaround from 2009-10 and became fiscal deficit during the years 2009-10 to 2011-12. During 2011-12, the fiscal deficit was mainly financed by Special Securities issued to NSSF, Loans from financial institutions, Small Savings, PF etc., Deposits and Advances and Suspense and Miscellaneous balances.

The increase in capital expenditure indicated that borrowed funds were being utilized for productive uses more than that of previous year and the Government should continue this trend as the solution to the Government debt problem lies on the method of application of borrowed funds *i.e.*, whether they are being used efficiently and productively for capital expenditure which either provides returns directly or results in increased productivity of the economy which may result in increase in Government revenue in future, making debt payments manageable.

1.10.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the State's finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistent high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) were not having any asset backup. The bifurcation of the primary deficit (**Table 1.33**) 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 1.33: 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)
2007-08	15,365	11,232	1,688	143	13,063	(+) 4,133	(+) 2,302
2008-09	18,112	12,650	2,373	89	15,112	(+) 5,462	(+) 3,000
2009-10	19,917	19,399	2,629	99	22,127	(+) 518	(-) 2,210
2010-11	23,033	21,040	2,001	71	23,112	(+) 1,993	(-) 79
2011-12	27,476	24,454	2,506	88	27,048	(+) 3,022	(+) 428

There was a primary surplus in State during the period 2007-08 to 2008-09 but it became primary deficit in 2009-10 and 2010-11. However, during the current year there was a primary surplus because non-debt receipts were more than primary expenditure¹⁶. In the current year non-debt

¹⁶ 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.

receipts were sufficient to cover primary revenue expenditure but not sufficient enough to meet capital expenditure. Over the period 2007-09, there has been an increase in the proportion of capital expenditure in primary expenditure but during 2009-11, the proportion reduced considerably. However, during 2011-12 the proportion improved marginally. The State should maintain this trend as it indicates improvement in the productive capacity of the State's economy.

1.11 Institutional measures

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

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

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

The Government of Assam formulated the policy on public private partnership in Infrastructure Development in the State and the policy came into force with effect from 16 February 2008 (from the date of publication of Gazette Notification). As of 31 March 2012, Government of Assam had taken up 14 PPP projects for implementation. The status of implementation of the projects is given in **Table 1.34** below.

Table 1.34: Status of implementation of PPP projects

No. of projects	Status of the projects
4	Completed
10	Under implementation

Source: Information furnished by the Government

The status of implementation of PPP projects remained unchanged as compared to the previous year. This indicates that there was no progress in implementation of PPP projects in the State during 2011-12.

Although the State Government reported (May 2011) completion (between June 2010 and April 2011) of four¹⁷ PPP projects to Government of India but the PPP cell under the control of Planning and Development Department could not furnish any information regarding project-wise release of fund, expenditure, date of commission etc.

1.12 Conclusion and Recommendations

The fiscal position of the State viewed in terms of key fiscal parameters – revenue surplus, fiscal deficit and primary deficit etc., indicated that except during 2009-10 the State had maintained revenue surplus during the last five years. The fiscal deficit of the State was also reduced during the current year compared to previous year and the State also managed to exhibit primary surplus after a gap of two years.

Revenue Receipts

Revenue receipts grew by 19 *per cent* over the previous year. The increase was contributed by tax revenue (38 *per cent*), non-tax revenue (11 *per cent*), State's share of Union Taxes and Duties (30 *per cent*) and Grants-in-aid from Government of India (21 *per cent*). ***The revenue receipts at ₹27,455 crore is, higher by ₹1,334 crore than the assessment made in Five Year Fiscal Plan (FYFP)¹⁸ (₹26,121 crore).***

(Para-1.1.1)

Revenue Expenditure

The overall revenue expenditure of the State increased by 108.16 *per cent* from ₹12,744 crore in 2007-08 to ₹26,528 crore in 2011-12 at an annual average rate of 21.63 *per cent* and increased from ₹22,952 crore in 2010-11 to ₹26,528 crore in 2011-12. The NPRES constituted a dominant share of nearly 76 *per cent* in the revenue expenditure and has increased by ₹2,145 crore over the previous year. The Plan revenue expenditure increased by more than 28 *per cent* over the previous year whereas capital expenditure increased by 25.24 *per cent* over the previous year.

(Paras-1.5.3 and 1.5.1)

¹⁷ (i) Beautification of Guwahati City (Traffic Signal), (ii) Municipal Solid Waste Management, (iii) Champawati Power Project, Kokrajhar (4 MW) and (iv) G.N.C Engineering Institute of Management and Technology, Tezpur.

¹⁸ FYFP: 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.

During 2011-12, though the development expenditure (₹18,655 crore) increased by ₹1,809 crore over the previous year, yet it was much below the budget estimate (₹22,764 crore) for 2011-12. The relative share of the revenue developmental expenditure was 55 *per cent* of the total expenditure while this share in respect of capital development expenditure was only eight *per cent*. The expenditure pattern of the State reveals that there is an increasing pressure on revenue expenditure. Salaries and wages alone accounted for nearly 43 *per cent* of revenue receipts of the State during the year. It increased by more than 11 *per cent* from ₹10,576 crore in 2010-11 to ₹11,793 crore in 2011-12. Although expenditure on salaries (₹11,651 crore) during 2011-12 was less by ₹2,311 crore (16.55 *per cent*) than assessed (₹13,962 crore) by the State Government in its budget, it was more by ₹2,198 crore (23.25 *per cent*) than the projection of ₹9,453 crore in FYFP. It was also more by 67 *per cent* (₹4,681 crore) than the assessment made by the FC-XIII (₹6,970 crore).

(Paras-1.6.1 and 1.5.4)

The State should initiate action to restrict the components of non-plan revenue expenditure by phasing out implicit subsidies and resort to need based borrowings to cut down interest and principal payments.

Fiscal liabilities

The overall fiscal liabilities of the State increased at an average annual rate of 8.80 *per cent* during the period 2007-12. During the current year, the fiscal liabilities of the State Government increased by ₹1,804 crore from ₹29,693 crore in 2010-11 to ₹31,497 crore in 2011-12. Although the ratio of fiscal liabilities to GSDP has decreased from 28.55 *per cent* in 2010-11 to 27.29 *per cent* in 2011-12 but it was higher than 25 *per cent*, the norms recommended by FC-XIII.

(Para-1.8.2)

Recourse to borrowed funds in future should be carefully assessed and managed so that the recommendations of the FC-XIII to bring Fiscal Liabilities-GSDP ratio to around 25 per cent could be achieved in next five years.

Investment and Returns

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.62 to 1.21 *per cent* in the last five years whereas its average interest outgo was in the range of 6.58 to 7.14 *per cent*.

(Para-1.7.2)

A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability

and improve efficiency in service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which are endowed with low financial but high socio-economic returns and justify the use of high cost borrowed funds for non revenue generating investments through clear and transparent guidelines.

Debt sustainability

During 2011-12, fiscal deficit-GSDP ratio improved marginally compared to previous year indicating decrease in debt-GSDP ratio. The sum of quantum spread and primary deficit also improved marginally and stood at ₹1,741 crore during 2011-12 against ₹1,738 crore in 2010-11 which is a positive sign towards fiscal balances for improving the debt sustainability position of the State.

(Para-1.9)

The State Government may explore the possibility to mobilize additional resources both through tax and non-tax sources by expanding the tax base and rationalizing the user charges. Efforts should also be made to increase tax compliance, reduce tax administration costs, etc., so that deficits are contained. Ensuring that the Government of India releases all grants due to the State by timely action on all conditionalities that are pre-requisite to the release will also increase the total receipts of the State. There is an urgent need to improve collection of tax and non-tax revenue so that recourse to borrowed funds can be reduced. A clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.

Chapter - II

Chapter-II

Budgetary Control and Financial Management

2.1 Introduction

Budget making is a massive annual exercise for detailing the roadmap for efficient use of public resources. It is also a crucial tool for the financial management. While formulating State Budget, if due diligence is not given for ensuring a high level of preparedness, this could reduce the effectiveness of the Government in achieving the intended developmental goals for the year.

An attempt was made this year to examine and evaluate the budget documents of the State Government covering the period 2009-12. Further, the audit of Appropriation Accounts for the current year was carried out in accordance with the provisions of the Act. The findings of the audit are summarized in the succeeding paragraphs in addition to the outcome of Review of Grant No. 43.

Components of Government Accounts

The Government accounts are kept in three parts, namely Part-I Consolidated Fund, Part-II Contingency Fund and Part-III Public Account. The details of transactions under the three parts are classified according to various Major Heads, Sub-Major Heads, Minor Heads, Sub-Heads and Detailed Heads of accounts prescribed by the Comptroller and Auditor General of India.

The outlays on the various activities of Government are met from the Consolidated Fund comprising of (a) Revenue-having sections for 'Receipts Heads (Revenue Account)' and 'Expenditure Heads (Revenue Account)' (b) Capital, Public Debt, Loans consisting of sections for 'Receipt Heads (Capital Account)', 'Expenditure Heads (Capital Account)' and 'Public Debt', 'Loans and Advances'. No Money can be withdrawn from the Consolidated Fund without the authority of the Legislature and for this purpose necessary Demands for Grants are placed before the Legislature at the beginning of each financial year. The grants as and when passed by the Legislature are incorporated in an Appropriation Act authorizing necessary appropriation from the Consolidated Fund. In Public Account, records are kept of all transactions relating to public moneys other than those of the Consolidated Fund and the Contingency Fund.

2.2 Examination and evaluation of the budgeting system of Government of Assam

The Annual Financial Statement of the estimated receipt and expenditure of the State for a financial year is laid before the House or Houses of the Legislature in accordance with the provisions of Article, 202 of the

Constitution of India and the proposals for the grants and the appropriations are included therein. The form of presentation shows separately the sums required to meet expenditure 'Charged' upon the Consolidated Fund of the State and the sums required to meet other expenditure for which vote of Legislature is required under Article 202(2) of the Constitution.

The Annual Financial Statement of receipts and expenditure, which are to be credited to, or made out of the Consolidated Fund, may be laid before the Legislature in three parts, namely-

Part-I: Statements of receipts and expenditure arranged by major heads of account, the net expenditure shown separately under 'Voted', 'Charged' and "General" and "Sixth Schedule (Part A) Areas", followed by a schedule of demands for gross expenditure in respect of the voted grants.

Part-II: The Detailed Estimates together with an Appendix indicating Budget provisions made for the various districts in the Sixth Schedule (Part A) Areas in respect of the State Plan Schemes and Schemes sponsored by the Central Government.

Part-III: Explanatory Memoranda.

2.2.1 *Scope of Audit*

In depth examination of budget documents of the State Government covering the period 2009-12 was carried out in June-August 2012 through a test-check of the records made available by Finance (Budget) Department and Finance and Appropriation Accounts of the Government of Assam.

2.2.2 *Audit Objectives*

The main objectives of the audit were to ascertain whether:

- The preparation of budget estimates for receipts and expenditures were need based and realistic;
- The basis on which estimates of receipts and expenditure under Consolidated Fund, Contingency Fund and Public Account were framed;
- The timeliness and effectiveness of the procedures for receipt of budget estimate of receipts and expenditure were ensured; and
- There was a mechanism for effective financial control and monitoring.

2.2.3 *Audit Criteria*

Audit findings were benchmarked against the following sources of criteria:

- Provisions and instructions contained in the Budget Manual of the Government of Assam;

- Prescribed monitoring system;
- Budget documents maintained by the Government;
- Finance Accounts and Appropriation Accounts of the Government of Assam.

2.2.4 Financial Management/Audit Findings

Financial management with regard to budgetary practices, expenditure controls and mobilization of resources was deficient as discussed in the succeeding paragraphs.

Budgetary process

2.2.5 Actual receipts in Consolidated Fund vis-à-vis budget provisions

As contemplated in Para-1 and 78 of Budget Manual of the Government of Assam read with Assam Rules of Executive Business, the duty of preparing budget estimates (Receipts & Expenditure) and revised estimates for obtaining the approval of the Legislature vests with the Finance Department. As soon as the departmental estimates and revised estimates are received, the Finance Department examines them and after consultation with the administrative departments, enters the figures, which it accepts for the revised and budget estimates. The estimates of receipts should show the amount expected to be actually realized within the year and in case of fluctuating revenue, the estimates should be based upon a comparison of last three years' receipts.

The position of receipts in Revenue and Capital Account during 2009-12 is presented in **Table 2.1** below:

Table 2.1

(₹ in crore)

Year	Revenue Account (Receipt)				Capital Account (Receipt)			
	Budget provision (RE)	Actual receipt	Shortfall in receipt	Percentage of shortfall	Budget provision (RE)	Actual receipt	Shortfall in receipt	Percentage of shortfall
2009-10	24,485.16	19,884.49	4,600.67	18.79	3,381.93	2,223.15	1,158.78	34.26
2010-11	27,989.41	23,004.94	4,984.47	17.81	3,420.57	2,073.41	1,347.16	39.38
2011-12	32,844.11	27,455.40	5,388.71	16.41	4,155.46	973.70	3,181.76	76.57

Source: Memorandum of Budget Estimates and Finance Accounts

It is evident from the above table that the shortfall of receipt in Revenue Account ranged from 16.41 per cent to 18.79 per cent, while the shortfall of receipts in Capital Account ranged from 34.26 per cent to 76.57 per cent during 2009-12. The basis on which the provision of receipts in both Revenue Account and Capital Account was worked out/estimated was not available on record but the above table indicated that there was deficiency in estimation of receipts, particularly in Capital Account. Thus, a reliable method of forecasting revenues should be adopted for better planning of expenditure and recourse for need based borrowings.

2.2.6 Actual expenditure in Consolidated Fund vis-à-vis budget provisions

The estimates of expenditure should be prepared for the charges that will be needed for actual payment during the year. It is of a great importance that the expenditure estimates should be accurately framed. The budget provision for expenditure and actuals there against under Revenue and Capital Account during the years 2009-12 based on the Annual Financial Statements and Finance and Appropriation Accounts of the respective years are presented in **Table 2.2** below:

Table 2.2

(₹ in crore)

Year	Revenue Account (Expenditure)				Capital Account (Expenditure)			
	Budget provision (RE)	Actual expenditure	Savings	Percentage of savings	Budget provision (RE)	Actual expenditure	Savings	Percentage of savings
2009-10	29,815.95	21,232.20	8,583.75	28.79	5,832.65	3,736.15	2,096.50	35.94
2010-11	33,246.21	22,951.82	10,294.39	30.96	4,476.93	2,995.15	1,481.78	33.10
2011-12	32,554.62	26,528.55	6,026.07	18.51	6,008.27	3,740.37	2,267.90	37.75

Source: Memorandum of Budget Estimates and Finance Accounts

It was seen from the table above that in all the three years there were overestimation of funds (savings) ranging from 18.51 per cent to 30.96 per cent under Revenue Account and 33.10 per cent to 37.75 per cent under Capital Account. The reasons for such huge savings were neither on record nor stated.

This was indicative of the fact that contrary to the prescribed budgetary regulations, estimation was made without proper analysis of actual needs both by the Finance Department and the Administrative Departments.

2.2.7 Estimates of receipts and expenditure under Consolidated Fund

The estimates of receipts and expenditure under Consolidated Fund for the years 2009-12 are presented in **Table 2.3** below:

Table 2.3

(₹ in crore)

Year	Receipt (Capital & Revenue)					Expenditure (Capital & Revenue)				
	Budget estimate (BE)	Revised estimate (RE)	Actual	Percentage of shortfall		Budget estimate (BE)	Revised estimate (RE)	Actual	Percentage of shortfall	
				Over BE	Over RE				Over BE	Over RE
2009-10	26,232.47	27,867.09	22,107.64	15.72	20.67	34,985.95	35,648.60	24,968.35	28.63	29.96
2010-11	29,833.86	31,409.98	25,078.35	15.94	20.16	36,810.03	37,723.14	25,946.97	29.51	31.22
2011-12	36,892.68	36,999.57	28,429.10	22.94	23.16	37,173.02	38,562.89	30,268.92	18.57	21.51

Source: Memorandum of Budget Estimates and Finance Accounts

From the table above, it would be seen that there were shortfall of receipts over budget estimates ranging from 15.72 per cent to 22.94 per cent, whereas

the variation between revised estimates and actual ranged from 20.16 per cent to 23.16 per cent. Similarly, the shortfall of expenditure over budget estimates ranged from 18.57 per cent to 29.51 per cent, while the variation between revised estimates and the actual ranged from 21.51 per cent to 31.22 per cent. This indicated that realistic approach in framing estimates of receipts and expenditure was absent during 2009-12.

2.2.8 Growth in budgetary provisions and transaction balances

The summary of budgetary provisions (Revised Estimate) as per Annual Financial Statement consisting of State Government Resources (Receipts) and its Applications (Disbursements) for the years 2009-12 are presented in **Table 2.4** below:

Table 2.4

Particular of Accounts	2009-10		2010-11		2011-12		Percentage of increase (+)/ decrease (-) over previous year	
	Revised Estimate	Actual	Revised Estimate	Actual	Revised Estimate	Actual	Revised Estimate	
							2010-11	2011-12
1	2	3	4	5	6	7	8	9
A. Receipts								
(a) Revenue a/c	24,485.16	19,884.49	27,989.41	23,004.94	32,844.11	27,455.40	14.31	17.34
(b) Capital a/c	3,381.93	2,223.15	3,420.57	2,073.41	4,155.46	973.70	1.14	21.48
I. Total Consolidated Fund	27,867.09	22,107.64	31,409.98	25,078.35	36,999.57	28,429.10	12.71	17.80
II. Contingency Fund a/c	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Public a/c	91,447.05	2,39,945.55	96,347.93	2,21,001.75	2,32,257.07	2,11,049.99	5.36	141.06
Total - A	1,19,314.14	2,62,053.19	1,27,757.91	2,46,080.10	2,69,256.64	2,39,479.09	7.08	110.76
B. Expenditure								
(a) Revenue a/c	29,815.95	21,232.20	33,246.21	22,951.82	32,554.62	26,528.55	11.50	(-) 2.08
(b) Capital a/c	5,832.65	3,736.15	4,476.93	2,995.15	6,008.27	3,740.37	(-) 23.24	34.21
I. Total Consolidated Fund	35,648.60	24,968.35	37,723.14	25,946.97	38,562.89	30,268.92	5.82	2.23
II. Contingency Fund a/c	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Public a/c	91,017.79	2,37,658.46	93,135.63	2,19,701.97	2,30,805.61	2,09,226.05	2.33	147.82
Total - B	1,26,666.39	2,62,626.81	1,30,858.77	2,45,648.94	2,69,368.50	2,39,494.97	3.31	105.85
Transaction balance (Receipts - Expenditures) Surplus (+) Deficits (-)								
(i) Revenue a/c	-5,330.79	-1,347.71	-5,256.80	53.12	289.49	926.85		
(ii) Capital a/c	-2,450.72	-1,513.00	-1,056.36	-921.74	-1,852.81	-2,766.67		
Consolidated Fund	-7,781.51	-2,860.71	-6,313.16	-868.62	-1,563.32	-1,839.82		
Public a/c	429.26	2,287.09	3,212.30	1,299.78	1,451.46	1,823.94		
Total (A-B)	-7,352.25	-573.62	-3,100.86	431.16	-111.86	-15.88		
Opening balance	-830.79	-830.79	-1,404.41	-1,404.41	-973.25	-973.25		
Closing balance	-8,183.04	-1,404.41	-4,505.27	-973.25	-1,085.11	-989.13		

Source: Annual Financial Statement.

(1) Variations in transactions under Budgetary Provisions

(a) Receipts and Expenditure under Consolidated Fund

The budgeted receipt under Consolidated Fund increased from 12.71 *per cent* in 2010-11 to 17.80 *per cent* in 2011-12 due to increase in budgetary provision under revenue receipt (from 14.31 *per cent* in 2010-11 to 17.34 *per cent* in 2011-12) and capital receipts (from 1.14 *per cent* in 2010-11 to 21.48 *per cent* in 2011-12). At the same time the budgeted expenditure under Consolidated Fund decreased from 5.82 *per cent* in 2010-11 to 2.23 *per cent* in 2011-12 due to decrease in budgetary provisions under revenue expenditure (from 11.50 *per cent* in 2010-11 to (-) 2.08 *per cent* in 2011-12).

(b) Receipts and Expenditure under Public Account

The expected growth in receipt of Public Account increased from 5.36 *per cent* in 2010-11 to 141.06 *per cent* in 2011-12, while the expected expenditure under Public Account grew from 2.33 *per cent* in 2010-11 to 147.82 *per cent* in 2011-12.

(2) Transaction balances under budgetary provisions and actual transactions

(a) Consolidated Fund

The cash balance provisions under Consolidated Fund decreased from (-) ₹6,313.16 crore in 2010-11 to (-) ₹1,563.32 crore in 2011-12 due to huge provisions kept under revenue expenditure and capital expenditure compared to the expected receipts under Revenue Account and Capital Account in 2011-12.

(b) Public Account

Due to increased receipt over expenditure under Public Account during 2011-12 the cash balance under Public Account provisions depicted a surplus balance though decreased from ₹3,212.30 crore in 2010-11 to ₹1,451.46 crore in 2011-12.

2.2.9 Non-maintenance of budget calendar and delay in submission of budget estimates

As per paragraph 6 of the Budget Manual, it is essential that the time table prescribed in Appendix 'C' should be strictly adhered to in order to lay the estimates before the Legislature on the due date duly considered by the Administrative Department and the Finance Department. The Register of Budget Calendar, Issue Register of Blank Forms to Controlling Officers for distribution to the Estimating Officers and also Inward Register, showing entries of receipt of BE 2011-12 could not be produced to Audit for reasons not stated.

According to Budget Calendar, the budget estimates of receipts and expenditures for the coming (next) year and Revised estimates for the current year are to be furnished to the Finance Department by 15 October each year. The total number of Controlling Officers from whom the budget estimates (2011-12) were received could not be stated. Test-check of budget estimates of 96 Controlling Officers revealed that most of the budget estimates for the year 2011-12 were received belatedly against the stipulated date of 15 October 2010 as depicted in **Table 2.5** below:

Table 2.5

Sl No.	Period of receipt	Number of Budget Estimates received			Percentage of receipts	Delay (Number of days)
		Sixth Schedule areas	General Areas	Total		
1	Up to 15-10-2010	3	3	6	6.25	Nil
2	16-10-2010 to 30-11-2010	7	7	14	14.58	4 to 46
3	01-12-2010 to 31-12-2010	14	28	42	43.75	47 to 77
4	01-01-2011 to 31-03-11	15	-	15	15.63	78 to 167
5	After 01-04-2011	8	11	19	19.79	More then 167 days
Total		47	49	96		

Source: Records of Finance Department

It could be seen from the above table that only six out of 96 test-checked budget estimates, 2011-12 were received within the stipulated date of 15 October 2010. The delay in submission ranged from four to 46 days in respect of 14 budget estimates, 47 to 77 days in respect of 42 budget estimates and 78 to more than 167 days in respect of 34 budget estimates.

The reasons for non-maintenance of Budget Calendar and non-receipt of budget estimates within the scheduled date were stated to be due to delay in receipt of budget proposals despite repeated persuasions.

2.2.10 Preparation and submission of estimate of revenue and receipts

Test-check of consolidated estimate of revenue and receipts for 2011-12 submitted by different Controlling Officers to the Finance Department revealed that the estimates were not supported by the details of (i) expected amount to be realized within the year with arrear of previous years and (ii) advance collection for coming years etc., as required under provision of Para 28 of Assam Budget Manual.

Apart from above, no revised estimates of revenue and receipts for current year was found prepared and submitted by any of the Controlling Officers for reasons not on record.

The preparation of budget estimates of revenue and receipts for 2011-12 was not supported by required details and cannot be considered as realistic.

2.2.11 Non-submission of revised estimates

Under the provisions of Para 16, 50, 51 & 52 of Assam Budget Manual and as per the instructions of Finance Department for preparation of realistic budget, the Controlling Officers are required to submit the revised estimates for the current year in the prescribed forms of estimates after carefully assessing any likely increase or shortfall in realization of receipt and any savings or likely additional expenditure that may have to be incurred by resorting to Contingent Fund advance or Supplementary Demands.

Scrutiny of relevant records maintained by the Finance Department revealed that contrary to these provisions, no Revised Estimates for 2011-12 was received from any of the Controlling Officers for reasons not on record contributing to preparation and submission of unrealistic budget estimates.

2.2.12 Budgetary control/Monitoring

Under the provision of Para 152(I) of Budget Manual, a statement/return in the prescribed format should be submitted twice a year to reach the Finance Department, once by 25th November and again by 1st January at the latest for making assessment of the progress of expenditure. The first statement should be based on the previous seven months' actuals and the second on eight months' actuals, specifying the reasons for anticipated savings and excesses of expenditure over the sanctioned budget grant under each head. These returns would enable Finance Department to consider adjustment of budgetary provisions and additional financial implication, if any. No such statement/return was found to be received in the Finance Department during 2011-12 as the Controlling Officers/Heads of department did not furnish these returns.

Shortcomings in the budget formulation as noticed and discussed in the succeeding paragraphs indicated that the prescribed budgetary control/monitoring system to watch over the progress of expenditure remained ineffective and the Finance Department could not take any step to contain the trend of shortcomings like excess expenditure, persistent savings etc.

2.2.13 Poor verification of departmental figures

According to the provisions of Para 143-145 of Budget Manual and executive instructions made there under departmental figures of expenditure are to be reconciled with the figures booked in the records of the Principal Accountant General (PAG), (A&E) quarterly for which procedure was clearly brought out.

It was, however, ascertained from the records of PAG (A&E), Assam that out of 44 Controlling Officers (COs), only 31 COs reconciled the departmental

expenditure figures during the year 2010-11 and 2011-12 with those booked by the PAG (A&E), Assam within the stipulated time frame.

Reconciliation and verification of figures is an important tool. Failure to exercise/adhere to the manualised provisions and executive instructions not only facilitates misclassifications/incorrect bookings of the expenditure but also frustrates the very objectives of budgetary process.

The fact of non-reconciliation of figures by certain departments was admitted by the Government and it was assured that the matter would be taken up with the defaulting departments to avoid recurrence of such instances in future.

2.2.14 Over estimation of grants

Scrutiny of Appropriation Accounts revealed that there were over estimation (savings exceeding 30 per cent of the budget provisions) in respect of 31 to 50 grants under Revenue Account and 19 to 25 grants under Capital Account during the years 2009-12 (detailed in *Appendix 2.1 and 2.2*). The percentage of savings during 2009-12 *vis-à-vis* budget provisions and actual expenditure is depicted in **Table 2.6** below:

Table 2.6

(₹ in crore)						
Name of Account	Year	No. of Grants	Total Budget provision	Total expenditure	Savings	Percentage of Savings
Revenue Account	2009-10	31	10,585.36	4,574.73	6,010.63	56.78
	2010-11	50	12,164.75	5,370.86	6,793.89	55.85
	2011-12	39	5,754.52	2,732.84	3,021.68	52.51
Capital Account	2009-10	19	4,827.27	1,963.25	2,864.02	59.33
	2010-11	25	4,031.60	1,556.10	2,475.50	61.40
	2011-12	22	5,026.43	2,136.46	2,889.97	57.50

Source: Appropriation Accounts

It is seen from the above table that there were huge savings against budget provisions approved for the years 2009-10 to 2011-12. The savings ranged from ₹3,021.68 crore to ₹6,793.89 crore in the Revenue Account, while the savings under Capital Account ranged from ₹2,475.50 crore to ₹2,889.97 crore. The poor verification of departmental figures with PAG (A&E) and furnishing such information to Finance Department by the Administrative Departments also contributed to a great extent in decision making related to control/sanction of expenditure.

The huge savings indicated over estimation of provisions which were made without assessing the actual requirement.

2.2.15 Non-surrender of anticipated savings

According to the provisions of Para 10 and 152 (iii) of Assam Budget Manual the spending departments are required to surrender the grants/appropriations

or portion thereof to the Finance Department as and when the savings are anticipated and latest by 15 March.

Test-check of surrender of savings statement 2011-12 submitted by different Controlling Officers revealed that contrary to this manualised provision, in most of the cases statement of savings were submitted to Finance Department after closure of the financial year. A few cases are highlighted in **Appendix 2.3** where savings of ₹213.48 crore against the budget provision of ₹841.07 crore was communicated to Finance Department after closure of the financial year 2011-12 by 16 Controlling Officers.

Thus, for non-submission of surrender of savings statement in time, the surrender of savings for ₹213.48 crore by 16 Controlling Officers became useless and lapsed. The fact was admitted by the Government and assured to take necessary action in this regard.

2.2.16 Non-utilisation of budget provisions

Scrutiny of Appropriation Accounts for 2009-12 revealed that the budget provisions made in respect of certain grants during those years were neither utilized nor surrendered (detailed in **Appendix 2.4**).

The provision of funds that could neither be utilized nor surrendered during the period 2009-12 (both under Revenue and Capital Account) is also depicted in **Table 2.7** below:

Table 2.7

(₹ in crore)

Name of account	2009-10		2010-11		2011-12	
	Nos. of Grant	Budget provision	Nos. of Grant	Budget provision	Nos. of Grant	Budget provision
Revenue account	4	7.97	7	2.08	7	6.41
Capital Account	3	0.92	8	38.98	3	0.50
Total	7	8.89	15	41.06	10	6.91

Source: Appropriation Accounts

It appears from the above table that the budgetary allocations under seven grants involving ₹8.89 crore in 2009-10, 15 grants involving ₹41.06 crore in 2010-11 and 10 grants involving ₹6.91 crore in 2011-12 were neither utilized nor surrendered. This is indicative of lack of financial controls *vis-à-vis* preparation of budget without actual requirement.

The reason for non-surrendering of the entire provisions could not be stated to audit.

2.2.17 Excess expenditure over budget provisions

Para 7 of the Budget Manual envisages that no expenditure, which has not been provided for in the budget estimates as passed by the Legislature,

can be incurred without prior consultation and approval of the Finance Department provided that such expenditure does not lead to an excess over the appropriation authorized for the particular grant and that the expenditure is not a new expenditure.

Test-check of records, however, revealed that huge excess expenditure was incurred against two to five grants/appropriations under Revenue Account and one to three grants/appropriations under Capital Account during the years 2009-12 (detailed in *Appendix 2.5 and 2.6*). The percentage of excess expenditure over budget provision during 2009-12 (both under Revenue and Capital Account) is also depicted in **Table 2.8** below:

Table 2.8

(₹ in crore)						
Name of Account	Year	Number of Grants/ Appropriations	Total Budget provision	Total expenditure	Excess expenditure	Percentage of excess expenditure
Revenue Account	2009-10	3	96.25	117.08	20.83	21.64
	2010-11	2	12.13	16.40	4.27	35.20
	2011-12	5	2462.88	3241.10	778.22	31.60
Capital Account	2009-10	3	21.07	28.11	7.04	33.41
	2010-11	Nil	Nil	Nil	Nil	Nil
	2011-12	1	81.00	216.06	135.06	166.74
Total		14	2,673.33	3,618.75	945.42	

Source: Appropriation Accounts.

It is observed from the above table that there was huge excess expenditure over approved budget provisions, which ranged from ₹4.27 crore to ₹778.22 crore in Revenue Account, while the excess expenditure in Capital Account ranged from ₹7.04 crore to ₹135.06 crore during 2009-10 to 2011-12. The excess expenditure over budget provisions indicated that the provisions were made in lump without assessing the actual requirement leading to defective budgeting.

It is, thus, evident that non-implementation of the existing control mechanism not only led to huge excess expenditure over budget provisions but also violated the codal provisions.

The reasons for incurring the excess expenditure over budget provisions, however, were not stated to audit.

2.2.18 Expenditure without provision

According to Para 7 of Assam Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds.

Test-check of the records, however, revealed that expenditure of ₹1.87 crore was incurred during 2011-12 as depicted in **Table 2.9** below without any budget provisions and re-appropriation orders.

Table 2.9

Year	Grant No.	Revenue/Capital Account	Voted/Charged	Budget provision		Actual expenditure
				BE	RE	
				2011-12	63	Capital

(₹ in crore)

Source: Appropriation Accounts

Expenditure without provision indicated defective budgeting due to non-estimation of requirements and non-provision of funds in the demand for grants, which was thus, irregular and unauthorised.

Reasons for incurring expenditure without provisions in the budget were not be found on records.

2.2.19 Persistent savings

Test-check of records revealed that during the last three years (2009-10 to 2011-12) in 21 cases (in 20 grants) there were persistent savings in excess of 30 per cent of the total provision. The details of savings in excess of 30 per cent are detailed in **Appendix 2.7**. Huge persistent savings in all the three years indicated that the process of preparation of budget estimates were unscientific and unrealistic.

Reasons for non-utilisation and non-surrendering of the amounts were also not available on records. The huge persistent savings also point towards lack of financial control and monitoring by the Finance Department.

2.2.20 Technical and qualitative application of resources

Actual expenditure in Plan and Non-Plan Heads in Social and Economic Services vis-à-vis budget provisions under Revenue Account

The Budget Provisions, actual expenditure and shortfall (savings) under Plan and Non-Plan Heads in respect of Social Services and Economic Services under Revenue Section for the years 2009-12 are presented in **Table 2.10** and **Table 2.11** below:

Table 2.10

(Social Services)

(₹ in crore)

Year	Revised Estimate			Percentage to total provision		Actual			Percentage to total expenditure		Shortfall (Savings)			
	Plan	Non-plan	Total	Plan	Non-plan	Plan	Non-plan	Total	Plan	Non-plan	Plan		Non-plan	
											Amount	Percentage	Amount	Percentage
2009-10	3387.09	6474.03	9861.12	34.35	65.65	2218.52	6324.69	8543.21	25.97	74.03	1168.57	34.50	149.34	2.31
2010-11	4805.72	7640.56	12446.28	38.61	61.39	3106.54	7052.44	10158.98	30.58	69.42	1699.18	35.36	588.12	7.70
2011-12	5513.99	7029.04	12543.03	43.96	56.04	4063.43	7402.35	11465.78	35.44	64.56	1450.56	26.31	-373.31	5.31
Total	13706.80	21143.63	34850.43	39.33	60.67	9388.49	20779.48	30167.97	31.12	68.88	4318.31	31.50	364.15	1.72

Source: Memorandum of Budget Estimates and Finance Accounts

It would be evident from the above table that during the years 2009-12 against Social Services the total target of Plan and Non-Plan provisions were set at ₹13,706.80 crore and ₹21,143.63 crore at the ratio of 39.33 per cent and 60.67 per cent of the total provisions respectively in the annual budget for the years. However, the actual expenditure made there against under Plan and Non-Plan was for ₹9,388.49 crore and ₹20,779.48 crore at the ratio of 31.12 per cent and 68.88 per cent of the total expenditure respectively during the period.

This revealed that achievement both in Plan and Non-Plan funds could not get closer to the target with respect to the provisions made in the budget. While the overall shortfall over the expectation (provisions) under Plan fund was ₹4,318.31 crore at 31.50 per cent, the shortfall over expectation under Non-Plan fund was ₹364.15 crore at only 1.72 per cent during the years.

Table 2.11
(Economic Services)

(₹ in crore)

Year	Revised Estimate			Percentage to total provision		Actual			Percentage to total expenditure		Shortfall			
	Plan	Non-plan	Total	Plan	Non-plan	Plan	Non-plan	Total	Plan	Non-plan	Plan		Non-plan	
											Amount	Percentage	Amount	Percentage
2009-10	2544.99	2182.79	4727.78	53.83	46.17	1905.51	1854.01	3759.52	50.68	49.32	639.48	25.13	328.78	15.06
2010-11	3509.20	3584.06	7093.26	49.47	50.53	1914.33	2754.53	4668.86	41.00	59.00	1594.87	45.45	829.53	23.14
2011-12	3245.08	3116.47	6361.55	51.01	48.99	1920.12	2743.15	4663.27	41.18	58.82	1324.96	40.83	373.32	11.98
Total	9299.27	8883.32	18182.59	51.14	48.86	5739.96	7351.69	13091.65	43.84	56.16	3559.31	38.28	1531.63	17.24

Source: Memorandum of Budget Estimates and Finance Accounts

In Economic Services it is seen that while the achievement in Plan fund during the years from 2009-10 to 2011-12 was much lower (43.84 per cent) than the target (51.14 per cent), the achievement in the Non-Plan fund (56.16 per cent) exceeded the target (48.86 per cent). Similarly, while the overall shortfall over the expectation (provisions) under the Plan fund was 38.28 per cent, the shortfall over expectation under Non-Plan fund was 17.24 per cent during these years.

The above positions indicated that adequate attention was not given by the State Government towards implementation of Plan schemes of Social Services and Economic Services in comparison to the achievement made under Non-Plan schemes basically meant for payment of salary and office expenses.

The reasons for such shortfall in achievement of plan schemes over target under Social Services and Economic Services were not available on records.

2.2.21 Budget commitment

Some of the commitments made by the Minister of Finance, Government of Assam, while delivering the Budget speech for the year 2011-12 and their

achievement as was seen on test-check of records and from information furnished by the concerned departments are presented in **Table 2.12** below:

Table 2.12

(₹ in crore)

Grant No.	Department	Purpose	Commitment given for providing the amount	Total Grant	Expenditure	Excess (+) Saving (-)	Percentage of financial progress
1	2	3	4	5	6	7	8
14	Home	Construction of one Regional Forensic Laboratory	Not specified	0.00	0.00	0.00	-
		Construction of the Counter Insurgency and Jungle Warfare School	Not specified	1.65	1.17	(-) 0.48	71
		Construction of one Kendriya Vidyalaya at PTC Dergaon	Not specified	0.00	0.00	0.00	-
16	Stationery and Printing	Establishment of three mini Government Presses at Lakhimpur, Kokrajhar and Dhubri	Not specified	0.00	0.00	0.00	-
18	Home	Opening of 15 new Fire Service Stations	Not specified	21.40	12.05	(-) 9.35	56
26	Education (Higher)	Set up of 12 New Model Degree Colleges in the 12 Districts under the state of Assam (for next three years)	96.00	6.21	6.00	(-) 0.21	97
26	Education (Technical)	Establishment of 21 New Polytechnic (for next three years)	252.00	0.21	0.21	0.00	100
27	Art and Culture	Set up a State Central Library at Guwahati	Not specified	0.00	0.00	0.00	-
		Preservation of Satras in Majuli	5.00	0.00	0.00	0.00	-
42	Welfare of Minority Development	For removing the educational and socio economic disadvantages of the minority community of the Char Areas	40.00	40.00	3.23	(-) 36.77	8
52	Animal Husbandry and Veterinary	Construction of 80 veterinary hospitals and sub-centers	Not specified	27.67	16.34	(-) 11.33	59
58	Industries and Commerce	Development and Welfare of Small Tea Growers (Cess Utilisation Policy)	15.00	15.00	15.00	0.00	100
		Industry oriented training centers covering all the blocks for imparting training in various employable trades	Not specified	10.00	10.00	0.00	100
76 & 77	Hill Areas	Establishment of Assam Hills Engineering College	Not specified	0.00	0.00	0.00	-
		Establishment of Assam Hills University	Not specified	0.00	0.00	0.00	-
Total:				122.14	64.00	(-) 58.14	52

It would be seen from the table above that no fund was provided against the following component of the respective grant as committed in the budget speech:

- i) Construction of one Regional Forensic Laboratory,
- ii) Construction of one Kendriya Vidyalaya at PTC Dergaon,
- iii) Establishment of three mini Government Presses at Lakhimpur, Kokrajhar and Dhubri,

- iv) Setting up a State Central Library at Guwahati,
- v) Preservation of Sattras in Majuli,
- vi) Establishment of Assam Hills Engineering College,
- vii) Establishment of Assam Hill University.

The progress of financial achievement on other components ranged from eight *per cent* to 100 *per cent*.

It was, thus, observed that the commitments were partially materialized during the year 2011-12. Comments of the Finance Department as per commitments made in budget speech on the above proposals were not furnished.

2.2.22 Gender Budget

Gender Budgeting is a part and parcel of the Government of India's Policies and approach towards women. The Government of India, Ministry of Human Resource Development (HRD) issued (October 2004) instructions and guidelines along with checklist to watch the modalities and performance of the Gender Budgeting, which seeks to establish accountability and transparency in policy formulation and decision making. The National Commission for Women took up (February 2006) the matter with the Chief Minister, Government of Assam for necessary policy formulation in this regard. Thus, Gender budgeting was incorporated as a significant statement highlighting the need to segregate budgetary allocations on the basis of gender under the demands for grants.

The process of budgetary allocation on the basis of Gender needs to be reviewed continuously from year to year for giving priorities on specific sectors, which impinge on women lives. Access to education, employment, health care, sanitation and drinking water are considered to be the five pillars of women empowerment. All these activities need outlays specifically earmarked for women in the budget to be utilized for women specific programmes/schemes.

Test-check of records revealed that during the financial year 2010-11 Government of Assam prepared Gender Budget against eight Departments¹ involving an amount of ₹225.88 crore and during the financial year 2011-12 against seven Departments² involving an amount of ₹254.01 crore. However, no plan and estimates of the departments on the basis of which Gender budget was prepared and the performance report, if any, prepared there against could be produced to Audit. Moreover, the performance report of the schemes for

¹ (i) Education (Elementary, Secondary and Higher), (ii) Food, Civil Supplies and Consumer Affairs, (iii) Handloom & Textile, (iv) Health and Family Welfare, (v) Labour and Employment, (vi) Home (Police), (vii) Sericulture and (viii) Social Welfare.

² (i) Education (Elementary and Secondary), (ii) Excise, (iii) Handloom & Textile, (iv) Health & Family Welfare, (v) Home (Police), (vi) Sericulture and (vii) Social Welfare.

a year is required to be incorporated in the Gender budget of the following year for its presentation before the Legislature under the schematic norms, but the performance report of 2010-11 was not incorporated in the Gender Budget of 2011-12 as no performance report was submitted by the concerned departments.

In the absence of any performance reports/records, the implementation of the schemes under Gender budgeting could not be verified in audit.

2.2.23 Outcome budget

The Government of Assam has taken steps to prepare Outcome budget and formulated guidelines accordingly. According to the policy decision, the Outcome budget broadly indicates the fiscal dimension of the financial budget and actual fiscal performance achieved during the previous financial year.

Test-check of records revealed that during the financial year 2011-12 the State Government prepared Outcome budget of ₹13.75 crore involving only three departments³. However, no plan and estimates of the departments on the basis of which Outcome budget was prepared could be made available to Audit (June 2012). Thus, it could not be ascertained whether the prescribed provisions of the guidelines were followed during preparation of the Outcome budget.

Besides, the performance of Outcome budget for the year 2010-11 should have been reflected in the Outcome budget of 2011-12 for its presentation before the Legislature, but the same was neither incorporated in the Outcome budget of 2011-12 nor any performance report/return for the year 2010-11 could be made available to Audit as performance reports of outcome budget were not received from the concerned departments. Thus, it is apparent that the very purpose of Outcome budget has not been achieved.

2.2.24 Conclusion and Recommendations

The estimates of receipts and expenditure under Consolidated Fund and Public Account were prepared without adequate diligence in observing prescribed budgetary processes and regulations.

Non-maintenance of budget calendar, non-reconciliation of departmental figures etc., indicate inadequate financial control. Besides, failure to exercise control mechanism resulted in non-utilisation of budget provisions, huge excess expenditure over budgetary allocation, expenditure without provisions and persistent savings etc.

(Paras-2.2.9, 2.2.13, 2.2.16, 2.2.17, 2.2.18 and 2.2.19)

³ (i) Education (Elementary, Secondary and SCERT), (ii) Power and (iii) Urban Development

The excess of expenditure over grant/appropriation for ₹32.14 crore for the years 2009-10 (₹27.87 crore) and 2010-11 (₹4.27 crore) is yet to be regularized by the Legislature.

(Para-2.2.17)

Out of 44 Controlling Officers (COs), only 31 COs reconciled the departmental expenditure figures during the year 2010-11 and 2011-12 with those booked by the PAG (A&E), Assam within the stipulated time frame.

(Para-2.2.13)

- *Government should put in place an effective mechanism to ensure financial discipline and to prepare realistic budget estimates.*
- *Finance Department should ensure strict compliance of codal provisions as well as its own instructions to honour Public Finance Accountability norms.*
- *Excess expenditure should be brought to the notice of the Finance Department for its timely regularization.*

2.3 Audit of Appropriation Accounts for the current year

The Appropriation Accounts are accounts of the expenditure, 'Voted' and 'Charged', of the Government for each financial year compared with the amounts of the 'Voted' grants and 'Charged Appropriations' for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimate, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorized by the Appropriation Act in respect of both 'Charged' and 'Voted' items of budget. The Appropriation Accounts is thus, a control document facilitating management of finances and monitoring of budgetary provisions and are, therefore, complementary to Finance Accounts.

Audit of appropriation by the Comptroller and Auditor General of India seeks to ascertain whether expenditure actually incurred under various grants is within the authorization 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.

2.3.1 Summary of Appropriation Accounts

The summarized position of actual expenditure during 2011-12 against 81 Grants/Appropriations (78 Grants and three Appropriations) is indicated in **Table 2.13**.

Table 2.13: Summarized position of Actual Expenditure vis-à-vis Original/Supplementary provisions

(₹ in crore)						
Voted/ Charged	Nature of Expenditure	Original grant/ appro- priation	Supplemen- tary grant/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	29,332.86	1,312.98	30,645.84	24,275.41	(-) 6,370.43
	II Capital	4,500.60	747.16	5,247.76	2,504.14	(-) 2,743.62
	III Loans & Advances	121.56	3.05	124.61	88.28	(-) 36.33
Total Voted		33,955.02	2,063.19	36,018.21	26,867.83	(-) 9,150.38
Charged	IV Revenue	2,291.61	7.79	2,299.40	2,253.37	(-) 46.03
	V Capital	-	-	-	1.86	(+) 1.86
	VI Public Debt Repayment	934.22	230.86	1,165.08	1,146.09	(-) 18.99
Total Charged		3,225.83	238.65	3,464.48	3,401.32	(-) 63.16
Appropriation to Contingency Fund (if any)		-	-	-	-	-
Grand Total		37,180.85	2,301.84	39,482.69	30,269.15	(-) 9,213.54

The overall savings of ₹9,213.54 crore was the result of total saving of ₹10,128.68 crore in 73 grants and 15 appropriations under Revenue Section, and 30 grants and one appropriation under Capital Section, offset by excess of ₹915.14 crore in five grants under Revenue Section and two grants under Capital Section.

Appropriation Accounts 2011-12 included 78 Grants and three Appropriations. The reasons for savings/excess were called for by the Principal Accountant General (A&E) in respect of 1,781 sub-heads/sub sub-heads. Out of 1,781 sub-heads/sub sub-heads, explanations for variations were received for 14 sub-heads/sub sub-heads within the specified period, of which explanations for variations for four sub-heads/sub sub-heads though received within the specified period were either incomplete or unspecific. Thus, out of 1,781 sub-heads/sub sub-heads, explanations for variations were not received (October 2012) in respect of 1,767 sub-heads/sub sub-heads.

2.3.2 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit reveals that in 41 cases, savings exceeded ₹10 crore in each case and also by more than 20 per cent of total provision (*Appendix 2.8*). Against the total savings of ₹10,128.68 crore, savings of ₹9,143.50 crore, (90.27 per cent) were in 37 cases relating to 34 grants where savings were ₹50 crore and above in each case as indicated in *Appendix 2.9*. Reasons for savings were awaited (October 2012).

2.3.3 Excess Expenditure

In five cases, expenditure of ₹3,456.14 crore exceeded the approved provisions by ₹913.22 crore and also by more than 20 per cent of the total provisions. Details are given in *Appendix 2.10*.

2.3.4 Expenditure without Provision

According to Chapter-I (Paragraph-7) of the Assam Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹596.38 crore was incurred in 88 cases as depicted in *Appendix 2.11* without any provision in the original estimates/supplementary demand and without issue of any re-appropriation order(s) to this effect. Significant cases of such expenditure are also given in **Table 2.14**.

Table 2.14: Expenditure incurred without Provision during 2011-12

				(₹ in crore)
Sl No.	Grant No./ Appropriation	Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	11	3451-1421-718	Untied Fund	73.80
2	14	2055-0446	Armed Police Battalion, Sixth Schedule (Pt. I) Areas	21.18
3	44	4552-5348	Non-Lapsable Central Pool of Resource (NLCPR), General	25.98
4	63	4711-4078-221	AIFRERMA, General	50.00
4	73	2217-800	Other Expenditure, General	57.37
5	78	4702-0160	Flow Irrigation, Sixth Schedule (Pl. I) Areas	90.00
6	78	5054-337	Road Works, Sixth Schedule (Pt. I) Areas	65.86

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

2.3.5 Drawal of funds to avoid lapse of budget grant

According to Assam Treasury Rules & Subsidiary Orders (Rule 16, SO 50) read with Rules 62 and 63 of Assam Financial Rules, no money shall be drawn from the treasury unless it is required for immediate disbursement. In respect of the cases mentioned in *Appendix 2.12* the amount of ₹666.07 crore drawn at the end of the year was deposited into the head of account 8443-Civil Deposit to avoid lapse of budget grant.

2.3.6 Excess over provisions relating to previous years requiring regularization

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, but the regularization of excess expenditure is done after completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). Although the excess expenditure amounting to ₹2,029.10 crore for the years 2002-03 to 2004-05 had been regularized by the PAC vide its 117th PAC Reports and placed before

the State Legislature on 3 April 2008 but the Act showing regularization of the aforesaid excess expenditure is still awaited. Thus, the total excess expenditure amounting to ₹2,365.94 crore for the years 2002-03 to 2010-11 was yet to be regularized (March 2012) as detailed in **Appendix 2.13**. The year-wise amount of excess expenditure pending regularization for grants/appropriations is summarized in **Table 2.15**.

Table 2.15: Excess over provisions relating to previous years requiring regularization

(₹ in crore)

Year	Number of		Amount of excess over provision	Status of Regularization
	Grants	Appropriations		
2002-03	5	6	1,618.86	Regularized vide 117 th PAC Report. Act awaited.
2003-04	4	3	404.36	Regularized vide 117 th PAC Report. Act awaited.
2004-05	5	6	5.88	Regularized vide 117 th PAC Report. Act awaited.
2005-06	2	2	2.45	Not yet discussed by PAC.
2006-07	4	2	80.61	Not yet discussed by PAC.
2007-08	9	2	113.24	Not yet discussed by PAC.
2008-09	6	2	108.40	Not yet discussed by PAC.
2009-10	6	-	27.87	Not yet discussed by PAC.
2010-11	2	-	4.27	Not yet discussed by PAC.
Total	43	23	2,365.94	

2.3.7 Excess over provisions during 2011-12 requiring regularization

Table 2.16 contains the summary of total excess expenditure in seven grants amounting to ₹915.14 crore incurred over authorization from the Consolidated Fund of State (CFS) during 2011-12.

Table 2.16: Excess over provisions during 2011-12 requiring regularization

(₹ in crore)

Sl No.	Number and title of Grants/ Appropriations	Total Grants/ Appropriation	Expenditure	Excess
1	12-District Administration (Revenue Charged)	0.31	2.89	2.58
2	22-Administrative Training (Revenue Voted)	6.77	8.67	1.90
3	23-Pension and Other Retirement Benefits (Revenue Voted)	2410.76	3123.73	712.97
4	47-Trade Adviser (Revenue Voted)	0.96	1.01	0.05
5	62-Power (Electricity) (Revenue Voted)	44.08	104.79	60.71
6	63-Water Resources (Capital Charged)	-	1.87	1.87
7	78-Welfare of Plain Tribes & Backward Classes (B.T.C.) (Capital Voted)	81.00	216.06	135.06
Total		2543.88	3459.02	915.14

The excess expenditure requires regularization under Article 205 of the Constitution.

2.3.8 Unnecessary supplementary provision

Supplementary provision aggregating ₹1,702.94 crore obtained in 56 cases, amounting ₹10 lakh or more in each case, during the year proved unnecessary as the expenditure under the respective heads was even less than the original budget provisions as detailed in *Appendix 2.14*.

2.3.9 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 over ₹10 lakh in four sub-heads. Out of four sub-heads the savings in two sub-heads were more than ₹ two crore as detailed in *Appendix 2.15 (A)*. Moreover, the re-appropriation also proved unnecessary and resulted in savings of over ₹10 lakh in 15 sub heads of which the savings were more than ₹ two crore in eight sub-heads as detailed in *Appendix 2.15 (B)*.

Thus, substantial savings of more than ₹ two crore registered in 10 cases, where the re-appropriation was made, indicate that the funds could not be spent as estimated and planned under the respective heads.

2.3.10 Substantial surrenders

Substantial surrenders (sum exceeding ₹25 lakh in each case) were made in respect of 13 sub-heads on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹192.93 crore in these 13 schemes, ₹36.44 crore (19 per cent) was surrendered. The details of these 13 schemes are given in *Appendix 2.16*.

In 14 cases surrender exceeding ₹10 crore was made on 30th and 31st March 2012. The details of such cases are given in **Table 2.17** below.

Table 2.17: Cases of surrender in excess of ₹10 crore on 30th and 31st March 2012

(₹ in crore)					
Sl No.	Number and Name of Grant	Major Head	Budget Provision	Surrender	Percentage of surrender to total provision
1	2	3	4	5	6
1	1- State Legislature	4217	37.81	17.40	46.02
2	4- Elections	2015	83.17	14.95	17.98
3	11- Secretariat and Attached Offices	2052	1391.52	119.25	8.57
4	13- Treasury and Accounts Administration	2054	96.48	17.40	18.03
5	30- Water Supply and Sanitation	2215	294.63	12.15	4.12

1	2	3	4	5	6
6	31- Urban Development (Town & Country Planning)	2217	169.78	107.11	63.09
7	37- Food Storage, Warehousing & Civil Supplies	2408	132.33	104.73	79.14
8	49- Irrigation	4702	387.46	14.94	3.86
9	50- Other Special Areas Programmes	2575	113.40	78.25	69.00
10	56- Rural Development (Panchayat)	2515	550.77	51.77	9.40
11	57- Rural Development	2501	512.41	194.85	38.03
12	60- Cottage Industries	4851	16.60	16.43	98.98
13	72- Relief & Rehabilitation	2235	42.45	28.04	66.05
14	75- Information Technology	4859	29.30	14.34	48.94

Thus, surrender of funds at the end of March 2012 indicates inadequate financial control by the respective department. Had these been surrendered in time, the funds could have been utilised for other development purposes in the needy areas.

2.3.11 Surrender in excess of actual saving

In two cases, the amount surrendered (₹50 lakh or more) was in excess of actual savings indicating lack of budgetary control. As against savings of ₹66.06 crore, the amount surrendered was ₹68.10 crore resulting in excess surrender of ₹2.04 crore. Details are given in **Appendix 2.17**. Reasons for surrender in excess of savings were awaited (October 2012).

2.3.12 Anticipated savings not surrendered

According to Assam Budget Manual (Paragraph-10 of Chapter-I), the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. At the close of the year 2011-12, there were, however, 48 grants/appropriations in which savings registered but surrenders were not made by the concerned departments. The amount involved in these cases was ₹5,657.87 crore (61.41 per cent of the overall savings) (**Appendix 2.18**).

Similarly, out of total savings of ₹3,795.71 crore under 27 other grants (saving of ₹ one crore and above was registered in each grant) ₹3,203.96 crore (84.41 per cent) were not surrendered, details of which are given in **Appendix 2.19**.

2.3.13 Rush of expenditure

According to the Subsidiary Order 50 of Assam Treasury Rules, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in respect of 27 major heads listed in **Appendix 2.20**, expenditure exceeding ₹10 crore and also more than 50 per cent of the total expenditure for the year was incurred in March 2012. **Table 2.18** also presents the major heads where more than 80 per cent expenditure was incurred during the last month of the financial year.

Table 2.18: Cases of rush of expenditure towards the end of the financial year 2011-12

(₹ in crore)

Sl No.	Major Head	Total expenditure during the year	Expenditure during March 2012	
			Amount	Percentage of total expenditure
1	2052- Secretariat and Attached Offices	1023.55	968.99	94.67
2	2070- Social Services	32.48	32.18	99.08
3	4408- Co-operation	15.50	15.50	100
4	2852- Industries	72.33	67.74	93.65
5	4801- Power (Electricity)	117.17	112.17	95.73
6	5452- Tourism	30.11	30.11	100
7	3425- Scientific Services and Research	13.02	12.31	94.55
8	4859- Information Technology	14.96	14.76	98.66
9	6217- Urban Development (Municipal Administration Department)	10.13	10.13	100

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 end of the year is indicative of poor financial control over the expenditure.

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

The Contingency Manual of the Government of Assam stipulates that detailed bills for the charges drawn in Abstract Contingent (AC) bills in a month should be submitted to the Controlling Officer by the 2nd of the following month. The Controlling Officer shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Principal Accountant General (A&E) by 25th of the following month. The Treasury Officers should ensure that no payment is made after the 10th of a month on any AC bill unless it is certified by the drawing officer that all DCC bills for sums drawn on AC bills in the previous month have been forwarded to the Controlling Officer. The total amount of DCC bills received was only ₹316.93 crore against the amount of AC bills of ₹2,072.78 crore leading to an outstanding balance of DCC bills of ₹1,755.85 crore as on 31 March 2012. Year-wise details are given in **Table 2.19** below:

Table 2.19: Pendency in submission of DCC bills against AC bills

(₹ in crore)

Year	Amount of AC bills	Amount of DCC bills	DCC bills received as percentage to AC bills	Outstanding DCC bills
Upto 2007-08	809.97	204.87	25.29	605.10
2008-09 to 2009-10	738.26	43.86	5.94	694.40
2010-11	227.15	67.63	29.77	159.52
2011-12	297.40	0.57	0.19	296.83
Total	2,072.78	316.93	15.29	1,755.85

Department-wise pending DCC bills for the years up to 2011-12 are detailed in **Appendix 2.21**.

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs.

2.3.15 Un-reconciled Expenditure

To enable Controlling Officers of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts, Financial Rules stipulate that expenditure recorded in their books be reconciled by them every month during the financial year with that recorded in the books of the Principal Accountant General (A&E). Even though non-reconciliation of departmental figures is being pointed out regularly in Audit Reports, lapses on the part of Controlling Officers in this regard continued to persist during 2011-12 also. During 2011-12, out of 44 Controlling Officers (COs), 31 COs carried out full reconciliation of their expenditure up to March 2012. Of the remaining 13 COs, 12 COs did not reconcile the figures at all and one CO carried out partial reconciliation.

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

Thus, there is a need to impress upon the COs to reconcile their expenditure regularly to ensure correctness of the accounts.

2.3.16 Personal Deposit Accounts

The operations of Personal Deposit Accounts (PDA) are allowed/authorized on the basis of proposal(s) received from concerned Department(s) along with sanction(s) of the Finance Department of the Government of Assam. As per specific instructions, the PDA remains operative for a financial year *i.e.*, 1 April to 31 March and is required to be closed at the end of the financial year and if needed, PDA may be re-opened next year by observing the usual procedure.

Information obtained from Principal Accountant General (A&E), Assam regarding operation/closure of PDA during 2011-12 revealed that 52 PD Accounts involving ₹26.55 crore were operative at the start of the year *i.e.*, 1 April 2011. During 2011-12, PD Accounts were neither opened nor closed. However, an amount of ₹9.72 crore was transferred to Government account during the year. Thus, 52 PD Accounts involving ₹16.83 crore remained operative as on 31 March 2012, violating provisions in this regard by the concerned departments.

Also, the Departmental officers had not conducted verification/reconciliation of the balances with those maintained by the office of the Principal Accountant General (A&E).

This practice of retaining funds in the Personal Deposit Accounts after the close of the financial year is fraught with the risk of misuse of funds and therefore, needs to be avoided.

2.3.17 Conclusion and Recommendations

During 2011-12, expenditure of ₹30,269.15 crore was incurred against the total grants and appropriations of ₹39,482.69 crore, resulting in a savings of ₹9,213.54 crore. The overall saving was the net result of saving of ₹10,128.68 crore offset by excess of ₹915.14 crore. The excess requires regularization under Article 205 of the Constitution of India. At the close of the year 2011-12, there were 48 grants/ appropriations in which savings of ₹5,657.87 crore (61.41 per cent of the overall savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.3.1, 2.3.7 and 2.3.12)

Out of the total provisions amounting to ₹192.93 crore in 13 schemes, ₹36.44 crore (19 per cent) was surrendered (sum exceeding ₹25 lakh in each case).

(Para-2.3.10)

In two cases, as against savings of ₹66.06 crore, the amount surrendered was ₹68.10 crore (₹50 lakh or more in each case) resulting in excess surrender of ₹2.04 crore. Injudicious re-appropriation proved excessive or unnecessary and resulted in saving/excess of over ₹10 lakh in 19 sub-heads. Rush of expenditure was noticed in respect of 27 Major heads, where expenditure exceeding ₹10 crore and also more than 50 per cent of the total expenditure for the year was incurred in the month of March 2012.

(Paras-2.3.11, 2.3.9 and 2.3.13)

Funds amounting to ₹666.07 crore drawn at the end of the year were deposited into the head of account '8443-Civil Deposit' to avoid lapse of budget grant, which indicates lack of legislative control. Besides, funds amounting to ₹16.83 crore meant for developmental works were parked in Personal Deposit Accounts without undertaking the work for which these were sanctioned and released.

(Paras-2.3.5 and 2.3.16)

- *Parking of funds in the Personal Deposit Accounts to avoid lapse of budget, is fraught with the risk of misuse of funds and therefore, needs to be avoided.*
- *Expenditure should be planned in advance and incurred uniformly throughout the year to avoid rush of expenditure at the end of the financial year.*

- *Reconciliation and verification of figures is an important tool. Failure to exercise/adhere to the manualised provisions and executive instructions not only facilitates misclassifications of the expenditure but also leads to defeat the very objectives of budgetary process. Thus, steps are needed to be taken up to ensure reconciliation of accounts by the departments regularly.*
- *Savings are to be worked out before hand and surrendered before the close of the financial year for its effective utilisation in other areas/schemes requiring funds.*
- *A close and rigorous monitoring mechanism should be put in place by the DDOs to adjust the Abstract Contingent Bills within thirty days from the date of drawal of the amount.*

2.4 Outcome of review of selected Grant

A review of budgetary procedure and control over expenditure was conducted (June–August 2012) in respect of Major Heads 2401-Crop Husbandry, 2404-Dairy Development, 2425-Co-operation, 2852-Industries, 3456-Civil Supplies, 4216-Capital Outlay on Housing, 4404-Capital Outlay on Dairy Development, 4425-Capital Outlay on Co-operation, 4851-Capital Outlay on Village and Small Industries and 5475-Capital Outlay on other General Economic Services under Grant No. 43. Review of the Major Heads under the aforesaid Grant revealed that mandatory provisions of Budget Manual, Financial Rules etc., regarding drawal and utilisation of funds from the Consolidated Fund and Contingency Fund of the State were being bypassed by the concerned authorities and the accountability obligations were not always fulfilled as brought out in the succeeding paragraphs.

2.4.1 Delayed submission of budget estimates and non-submission of revised estimates for 2011-12

As envisaged in the Assam Budget Manual, the Controlling Officer (CO) is required to submit the budget estimates (BEs) of receipt and expenditure for the coming (next) year and revised estimates for the current year to the respective Administrative Department by August-September of every year so as to reach the same to the Finance Department by 15th October each year at the latest along with the views of the Administrative Department and the estimates of the Sixth Schedule Areas need to be submitted to Finance Department after taking into account the views of the Autonomous Councils.

Test-check of records of the Registrar of Co-operative Societies (RCS) revealed that the BEs for the year 2011-12 were sent belatedly by the COs to the Administrative Department against the stipulated month of August-September 2010 as detailed in **Table 2.20**.

Table 2.20

Sl. No.	Name of the Controlling Officer	Date on which BEs were sent to Administrative Department	Date on which BEs were sent to Finance Department by the Administrative Department	Delay in submission of BEs to Finance Department (in days)
1	Registrar of Co-operative Societies	28.10.2010	03.11.2010	19

Source: Departmental records

During 2011-12, the RCS did not prepare/send any revised estimates to the Administrative Department for General Areas as required under the provisions of Para 52 of Budget Manual. The fact of delay in submission of BEs was due to non-preparation of Revised Estimates as stated by RCS (August 2012).

2.4.2 Non-submission of Budget estimates of receipt and expenditure of Autonomous Councils for 2011-12

As per the provisions of Para 21 of Assam Budget Manual the budget estimates (BEs) of receipt and expenditure of the Autonomous Councils specified in Part-A of the table under Paragraph 20 of the Sixth Schedule of the Constitution, the Controlling Officer, instead of incorporating the estimates of these Councils in the consolidated estimates, will after necessary scrutiny, forward each of the estimates under each major head of account concerned, to the Finance Department and the Administrative Department in the prescribed form for preparation of consolidated estimates together with explanatory memorandum.

During scrutiny of Consolidated BEs (receipt and expenditure) 2011-12 of Registrar of Co-operative Societies, Assam along with estimates of different Estimating Officers (EOs), it was seen that contrary to this provision, no estimates of receipt and expenditure from the EOs under Sixth Schedule areas was obtained and forwarded to the Administrative Department and Finance Department.

2.4.3 Submission of incomplete Budget Proposal

Scrutiny of budget proposal submitted by the RCS revealed that budget proposal for 2011-12 was submitted without furnishing the information on (i) actuals of previous years, (ii) actuals of last seven months of the previous year, (iii) actuals of first five months of current year as required under the provisions of Para 24 of Budget Manual for reasons not on record. Further scrutiny of Compilation Register of monthly expenditure revealed that the expenditure of all the DDOs were not incorporated in the Register. The reason for such omission was stated to be non-receipt of monthly expenditure statements regularly from some of the DDOs. Besides, the Compilation Register was not authenticated by the Officer responsible for the purpose.

Thus, process of preparation and submission of budget proposal for 2011-12 without furnishing the above information as required under the provisions of the Constitution was incomplete and leading to unrealistic budgeting.

2.4.4 Unrealistic budget estimation

Assam Budget Manual (Para 20) provides that on receipt of the estimates from the subordinate estimating officers, the CO will scrutinize and consolidate them, together with his own estimates for items with which he is concerned, into a self-contained budget for each Major Head or for the several minor heads for which the CO is responsible. The CO will then forward the estimates to the Administrative Department with a copy to the Finance Department along with copy of each of the estimates received from the estimating officers. It was, however, seen from the records maintained by RCS that the Budget estimates of detailed head *1-Salaries* of the sub-head of accounts 1312-Regional Organisation under major head 2425-Co-operation (Non-Plan) for 2011-12 was prepared and forwarded to the Administrative Department by the RCS without receipt of budget estimates from four⁴ out of 49 estimating officers. Further, non-plan estimates of ₹215.70 lakh on non-salary component was prepared and submitted without the receipt of budget estimates from the concerned Estimating Officers, of which only an amount of ₹103.23 lakh was approved by the State Legislature. Therefore, it shows that the CO and Administrative Department virtually did not follow the codal provisions in preparation of budget estimates for 2011-12. The budget provision and actual expenditure there against during 2011-12 under Grant No. 43 are depicted in **Table 2.21** (detailed in **Appendix 2.22**).

Table 2.21

(₹ in crore)

Nature of expenditure	Major Head	Plan/ Non Plan	Budget provision			Actual expenditure	Excess (+)/ Savings (-) (Percentage)
			Original	Supplementary	Total		
Revenue	2425	Non-Plan	47.94	0.79	48.73	45.52	(-) 3.21 (7)
Revenue	2401	Plan	0.10	0.00	0.10	0.00	(-) 0.10 (100)
	2404	Plan	0.40	0.00	0.40	0.10	(-) 0.30 (75)
	2405	Plan	0.25	0.00	0.25	0.00	(-) 0.25 (100)
	2425	Plan	5.75	0.00	5.75	1.38	(-) 4.37 (76)
		Plan	1.68	0.00	1.68	2.59	(+) 0.91 (54)
	2851	Plan	1.50	0.00	1.50	0.00	(-) 1.50 (100)
	2852	Plan	0.60	0.00	0.60	0.00	(-) 0.60 (100)
	3456	Plan	0.20	0.00	0.20	0.03	(-) 0.17 (85)
Capital	4216	Plan	0.10	0.00	0.10	0.09	(-) 0.01 (10)
	4404	Plan	1.00	0.00	1.00	0.00	(-) 1.00 (100)
	4408	Plan	15.75	0.00	15.75	15.50	(-) 0.25 (2)
	4425	Plan	0.16	0.00	0.16	0.00	(-) 0.16 (100)
		Plan	0.65	0.00	0.65	1.01	(+) 0.36 (55)
	4851	Plan	0.20	0.00	0.20	0.00	(-) 0.20 (100)
	5475	Plan	0.08	0.00	0.08	0.00	(-) 0.08 (100)
Total			76.36	0.79	77.15	66.22	(-) 10.93

Source: Detailed Appropriation Accounts

⁴ ARCS/ Dhemaji, Hailakandi, Mongoldoi and Sadia.

The above table shows that there were overestimation (savings) ranging from two to 100 *per cent* and under estimation (excess) ranging from 54 to 55 *per cent* of the requirement of funds.

This was indicative of the fact that the estimation was made by the spending departments without proper analysis of actual needs contrary to the prescribed budgetary regulations.

2.4.5 Unnecessary Supplementary Grant

Supplementary grant as defined in the Para 13 (xviii) of Budget Manual means a provision included in an Appropriation Act during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.

Scrutiny of Surrender of Savings statement under Grant No. 43 revealed that during 2011-12 under Major Head 2425-Co-operation, II-State Non-Plan Schemes, 001-Direction and Administration, 1312-Regional Organisation, against the total provision of ₹15.81 crore (Original: ₹15.49 crore and Supplementary: ₹0.32 crore) an expenditure of ₹14.05 crore was incurred. As the expenditure did not come up to the level of original provision, supplementary provision of ₹0.32 crore proved to be unnecessary.

2.4.6 Budgetary control /Monitoring

Under the provision of Para 152(I) of Budget Manual, a statement/return in the prescribed format should be submitted twice a year to reach the Finance Department, once by the 25th November and again by the 1st January at the latest for making assessment of the progress of expenditure. The first statement should be based on the previous seven months' actuals and the second on eight months' actuals, specifying the reasons for anticipated savings and excesses of expenditure over the sanctioned budget grant under each head. These returns would enable Finance Department to consider adjustment of budgetary provisions and additional financial implication, if any. Information furnished to audit regarding submission of returns to the Finance Department, however, revealed that RCS, Assam did not furnish the said statement/return to the Finance Department. This indicated that the Finance Department never insisted upon the COs for submission of statement/return within the prescribed schedule. Thus, the prescribed budgetary control/monitoring system to watch over the progress of expenditure remained ineffective resulting in various shortcomings like unutilised budget provision, persistent saving etc. A few of such shortcomings noticed during audit are discussed in the succeeding paragraphs.

2.4.7 Unutilised budget provision

Cent *per cent* savings were occurred under 23 schemes/services during 2011-12 which are shown in **Appendix 2.23**. The Controlling Officer could

not utilise any part of the provision for ₹5.24 crore made in the budget for non-receipt of sanction from Government.

Failure to utilize any part of the provision made in the budget indicates that the provisions made in the budget were unrealistic.

2.4.8 Persistent Savings

Review of the Grant also disclosed persistent savings in excess of 12 *per cent* or more of the total provision during the last three years under the major heads 2401, 2404, 2425, 2852 and 3456 in Grant No. 43. The details of savings are depicted in **Table 2.22**.

Table 2.22

(₹ in crore)

Year	Major Head	Revenue/ Capital	Total Grant	Total Expenditure	Savings (percentage)
1	2	3	4	5	6
2009-10	2425, 2401, 2852, 3456	Revenue	53.71	42.80	10.91 (20.31)
2010-11	2425, 2401, 2404, 2852, 3456	Revenue	67.79	51.86	15.93 (23.50)
2011-12	2425, 2401, 2404, 2852, 3456	Revenue	62.95	55.35	7.60 (12.07)

Source: Appropriation Accounts

Persistent Savings indicated that the process of preparation of budget estimates was unscientific and unrealistic, and thus, needs to be strengthened.

2.4.9 Deficiencies in expenditure control

As stipulated in Assam Budget Manual, expenditure control is the responsibility of the COs. The expenditure incurred by DDOs is watched through the monthly expenditure statements compiled in appropriation/expenditure control register.

Test-check of records of RCS, Assam revealed that the DDOs were irregular in sending monthly expenditure statements to the CO and consequently, compilation in the appropriation/expenditure control register by the RCS was not comprehensive. Besides, no broad sheet to watch the accounts of monthly expenditure received from different DDOs, as specified in Para 140 of Assam Budget Manual was maintained and no Compilation sheet in Form-D for compilation of monthly expenditure as required under provision of Para 143 of budget manual was maintained. Thus, expenditure control mechanism was deficient in the RCS.

2.4.10 Anticipated savings not surrendered

Under provision of Para 152(iii) of Assam Budget Manual, Controlling Officers are required to surrender to the Finance Department all savings anticipated in the budget under their control on or before 15 March. Known

savings in the budget should not be left un-surrendered. These would enable the Finance Department to utilise the whole or portion of the savings thus, surrendered, if required for other purpose.

Scrutiny of relevant records maintained by RCS revealed that out of total 48 DDOs (excluding Head quarter), 40 DDOs belatedly submitted the Surrender of saving statement (under Grant No. 43) between 16 March 2012 and 30 March 2012 and the remaining nine DDOs⁵ did not submit the same for reasons not on record.

Detailed scrutiny of Surrender of savings statement disclosed that huge savings both under Revenue and Capital Accounts were occurred in 2011-12 but the surrender of savings were yet to be made as of March 2012 (detailed in *Appendix 2.24*). Out of total savings of ₹7.65 crore under Grant No. 43, ₹ two crore (26 per cent) was not surrendered as is depicted in **Table 2.23**.

Table 2.23

(₹ in lakh)

Revenue/ Capital	Total Budget provision	Total expenditure	Savings	Amount surrendered	Amount not surrendered (percentage)
Revenue Account	3,826.43	3,230.84	595.59	459.00	136.59 (23)
Capital Account	1,729.00	1,559.90	169.10	106.10	63.00 (37)
Total	5,555.43	4,790.74	764.69	565.10	199.59

Source : Detailed Appropriation Accounts

2.4.11 Conclusion and Recommendations

Delayed submission of budget estimates, unrealistic budget estimation, non-surrender of anticipated savings etc., indicate that prescribed budgetary regulations were not observed diligently leading to absence of financial control. Besides, failure to exercise control mechanism to watch over the progress of expenditure resulted in various shortcomings, like unutilized budget provisions and persistent savings etc.

(Paras-2.4.1, 2.4.4, 2.4.7 and 2.4.8)

- *Savings are to be worked out before hand and surrendered before the close of the financial year for its effective utilisation in other areas/schemes.*
- *Finance Department should ensure strict compliance of codal provisions as well as its own instructions to honour Public Finance Accountability norms.*

⁵ ARCS, Dhemaaji; Golaghat; Hatsingimari; Hojai; Jonai; Majuli; R.K. Nagar; Sibsagar and Silchar.

Chapter - III

Chapter-III Financial Reporting

A sound internal financial reporting with relevant and reliable information significantly contributes to the efficient and effective governance by the State Government. Compliance to financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government to meet its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government on the compliance of various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing Utilisation Certificates

Rule 517 (Appendix 16) of Assam Financial Rules provides that every grant made for a specified object is subject to the implied conditions such as (i) the grant shall be spent upon the object within a reasonable time (one year from the date of issue of the letter sanctioning the grant), and (ii) any portion of the amount which is ultimately not required for expenditure upon the object shall be duly surrendered to the Government. According to the information furnished by the Principal Accountant General (A&E), Assam, 18,202 Utilisation Certificates (UCs) due in respect of grants aggregating ₹9,943.42 crore paid to 62 departments of the State Government during the period from 2001-02 to 2011-12 were in arrears.

The Department-wise break-up of outstanding UCs is given in *Appendix 3.1*, the age-wise delays in submission of UCs is summarized in **Table 3.1**.

Table 3.1: Age-wise Arrears of Utilisation Certificates

Sl No.	Range of Delay in Number of Years	Total grants paid		Utilisation Certificates	
		Number	Amount	Number	Amount
1	0-1	614	1,680.81	614	1,680.81
2	1-3	815	2,492.77	815	2,492.77
3	3 and above	16,773	5,769.84	16,773	5,769.84
Total		18,202	9,943.42	18,202	9,943.42

Out of 18,202 UCs worth ₹9,943.42 crore pending as of March 2012, UCs (16,773 Numbers) involving ₹5,769.84 crore were pending for more than three years. Pendency of UCs mainly pertained to Education Department (12,477 UCs: ₹636.40 crore), Health Department (367 UCs: ₹350.57 crore), Industries and Commerce Department (391 UCs: ₹177.22 crore), Panchayat and Rural Development Department (168 UCs: ₹1,087.58 crore), Rural Development Department (165 UCs: ₹1,952.14 crore), Social Welfare Department (478 UCs: ₹838.77 crore) and Welfare of Plain Tribes and Backward Classes (724 UCs: ₹1,454.60 crore). Of the 62 departments, 24

departments even failed to submit UCs in respect of grants released to them during the period 2001-02.

In the absence of the UCs it could not be ascertained whether the recipients had utilized the grants for the purposes for which these were given.

Mention was made in earlier Audit Reports of the Comptroller and Auditor General of India in this regard, but no efforts have been made by the State Government to ensure submission of UCs by the respective departments within the prescribed time frame. However, in a recent meeting convened by the Finance Department (November 2012), the Hon'ble Chief Minister, Assam expressed his grave concern and dissatisfaction over non-submission of UCs by the concerned administrative departments and desired that the departmental ministers and administrative heads should ensure timely submission of UCs.

Accordingly, some Departments have submitted UCs. Some of the UCs submitted were not found to be in order. Thus, the departmental authorities are required to reconcile figures etc., in consultation with the Office of the Principal Accountant General (A&E) Assam to settle outstanding UCs.

Further, a monitoring system should also be evolved by the respective Departments so that expeditious submission of UCs by the recipients is ensured.

3.2 Submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions. The accounts of nine Bodies/Authorities received (accounts for the years 2008-09 to 2010-11) during the current year attracted audit by the Comptroller and Auditor General of India. The 19 accounts, audit of which was due, were audited during 2011-12.

The Principal Accountant General (Audit) had not received 463 annual accounts of 37 Government Bodies/Authorities due up to 2011-12 as of August 2012. The details of these accounts are given in *Appendix 3.2* and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise arrears of Annual Accounts due from the Government Bodies

Sl No.	Delay in Number of Years	No. of the Accounts	Grants Received
1	0-1	37	Not available
2	1-3	64	Not available
3	3-5	58	Not available
4	5-7	53	Not available
5	7-9	45	Not available
6	9 and above	206	Not available
Total		463	

Of the 37 Government Bodies/Authorities, 24 Bodies/Authorities under Health and Family Welfare Department did not furnish the accounts since their inception. In the absence of annual accounts and subsequent audit of these 37 Bodies and Authorities involving 463 annual accounts, the proper accountal/utilisation of the grants and loans disbursed to these Bodies/Authorities remained unverified. The reasons for non-preparation of the accounts were, however, not intimated. Non-submission of accounts of the defaulting Autonomous Bodies was taken up with the concerned authorities from time to time.

3.3 Submission of Accounts/Audit Reports of Autonomous Bodies

Several Autonomous Bodies have been set up by the State Government in the field of Urban Development, Agriculture and Allied Services, Khadi and Village Industries, Legal services and Sixth schedule areas. A large number of these Bodies are audited by the Comptroller and Auditor General with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions scrutinized in audit, review of internal management and financial control, review of system and procedures etc. The audit of accounts of seven Bodies and three District Councils in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature are indicated in *Appendix 3.3*. The frequency distribution of Autonomous Bodies according to the delays in submission of accounts to Audit after the entrustment of audit to the Comptroller and Auditor General is summarized in **Table 3.3**.

Table 3.3: Delays in submission of Accounts

Delays in submission of accounts (In Months)	Autonomous Bodies		Reasons for the delay
	Number	Accounts	
0-6	--	--	Not furnished
6-12	2	2	
12-18	2	2	
18-24	1	1	
24 and above	2	2	
Total	7	7	

Out of 32 accounts (including account of current year) of seven Autonomous Bodies, seven accounts were submitted with delay for periods ranging from six to 24 months and above and remaining 25 accounts were in arrears for the periods ranging from 12 to 156 months as of June 2012.

The State Government disbursed regular funds to these Autonomous Bodies. In the absence of accounts and subsequent audit, it could not be verified whether the funds received and expenditure incurred had been properly accounted for and the purpose for which the funds were disbursed were achieved. Besides, delay in finalisation of accounts carries the risk of financial irregularities going undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted. Thus, there is a need to impress upon the Autonomous Bodies for the timely submission of their accounts to audit.

3.4 Misappropriations, losses, defalcations etc.

According to Rule 103 of Assam Financial Rules, 1983 any defalcation or loss of public money or other property discovered in Government Treasury or office or department, which is under the audit of the Principal Accountant General, should be immediately reported to the Principal Accountant General even when such loss has been made good by the person responsible for it.

The Heads of Department/State Government had not reported even a single case of misappropriation, defalcation etc., to the Principal Accountant General (Audit) during 2011-12 despite instructions issued (December 2009) to all Heads of Department by the Finance Department for furnishing the reports of financial loss caused to Government, if any, during the relevant financial year.

Scrutiny in audit, however, revealed 255 cases of misappropriation, defalcation etc., involving Government money amounting to ₹75.29 crore upto March 2012 on which final action was pending. The Department-wise breakup of pending cases and age-wise analysis is given in **Appendix 3.4** and nature of these cases is given in **Appendix 3.5**. The age-profile of pending cases and the number of cases pending in each category *i.e.*, theft and misappropriation/loss of Government material etc., are summarized in **Table 3.4**.

Table 3.4: Profile of Misappropriations, losses, defalcations etc.

(₹ in lakh)

Age Profile of the Pending cases			Nature of the Pending Cases		
Range in Years	Number of cases	Amount involved	Nature/ characteristics of the cases	Number of cases	Amount involved
0-5	137	2,274.15	Theft	40	117.44
5-10	87	4,978.96	Misappropriation/ Loss of material	215	7,411.38
10-15	24	269.65			
15-20	07	6.06	Total	255	7,528.82
20-25	--	--	Cases of losses written off during the year	Nil	Nil
25 and above	--	--	Total pending cases	255	7,528.82
Total	255	7,528.82			

A further analysis indicates that the reasons for which the cases were outstanding could be classified, for example, in the categories listed in **Table 3.5**.

Table 3.5: Reasons for Outstanding cases of Misappropriations, losses, defalcations, etc.

(₹ in lakh)

Reasons for the Delay/Outstanding Pending cases	Number of Cases	Amount
(i) Non-furnishing of reply	24	1,180.94
(ii) Non-furnishing of proper reply by the Department	190	5,832.12
(iii) Final reply detailing the actions taken is awaited	41	515.76
Total	255	7,528.82

Thus, an effective mechanism needs to be put in place to ensure speedy settlement of cases relating to theft, misappropriations and losses and also to place systems in order.

3.5 Conclusion and Recommendations

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays in furnishing utilization certificates against the loans and grants from various grantee institutions. Delays also figured in submission of annual accounts by some of the Autonomous bodies/authorities. Further, annual accounts in respect of a large number of Government bodies/authorities due up to 2011-12 had not been received by the Principal Accountant General (Audit), Assam. There were instances of losses and misappropriation, which remained unsettled with various departments for period ranging from one to 20 years.

(Paras-3.1 to 3.4)

Departments should submit UCs in respect of the grants released for specific purposes to the grantee institutions in time.

Government departments should take urgent action so that the Government/ Autonomous bodies submit the outstanding accounts expeditiously.

Departmental enquiries in the cases of loss and misappropriation etc., should be expedited to bring the defaulters to book. Internal controls should be strengthened to prevent occurrence of such cases.

Guwahati

(C.H. Kharshiing)
Accountant General

Countersigned

New Delhi

(Vinod Rai)
Comptroller and Auditor General of India

Appendix-1.1

(Reference: Page 1)

Part-A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and Disbursement in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

**Appendix-1.1
(Reference: Page 1)**

Part-B: Layout of Finance Accounts

Layout of Finance Accounts

The Finance Accounts 2011-12 (new format introduced from the year 2009-10) has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarized form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

<i>Layout</i>	
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) By Function and Nature Notes of Accounts Appendix I: Cash Balances and Investments of Cash Balances
VOLUME 2	
PART I	
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 Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 13	Detailed Statement of Capital Expenditure
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and Other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue Account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No. 19	Detailed Statement on Investments of Earmarked Funds
PART III Appendices	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of Central Scheme funds to implementing agencies in the State
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XI</i>	Statement of items for which allocation of balances as a result of re-organisation of States has not been finalised
<i>XII</i>	Maintenance expenditure with segregation of salary and non-salary portion

Appendix-1.1 (Reference: Page 1)

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

The norms/ceilings prescribed by the TFC as well as its projections for fiscal aggregates along with the commitments/projections made by the State Governments in their FR Acts and in other Statements required to be laid in the legislature under the 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 mobilization 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 New GSDP series with 2004-05 as base as published by the Director of Economics and Statistics of the State Government in Economic Survey 2011-12 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
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	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread / 100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
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
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 = $[\text{Ending Value} / \text{Beginning value}]^{(1/\text{no. of years} - 1)}$

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.

Appendix-1.1
(Reference: Page 1)
Part D: State Profile

A. General Data		
SI No.	Particulars	Figures
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)	397
4	Population below poverty line (All India Average = 27.5%)	19.7%
5	Literacy (2011) (All India Average = 74.04%)	73.18%
6	Infant Mortality (per 1000 live births) (All India Average = 47 per 1000 live births)	58
7	Life Expectancy at Birth (All India Average = 63.5 years)	58.9 years
8	Gini Coefficient	
	(a) Rural (All India = 0.30)	0.19
	(b) Urban (All India = 0.37)	0.32
9	Gross State Domestic Product (GSDP) 2011-12	₹1,15,408
10	Population Growth (2001 to 2011) India = 17.64%	16.93%

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission and NSSO data, 61st Round URP), Literacy (Office of the Registrar General of India, Ministry of Home Affairs), Infant Mortality (SRS Bulletin, December 2011), Life Expectancy at Birth (India Political and Economic Outlook 2010-2014), Gini Coefficient (Unofficial estimates of Planning Commission, 61st Round 2004-05, URP) and Population Growth (Economic Survey, Assam, 2011-12).

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

Appendix-1.2

(Reference: Paragraph 1.1.1; Page 2)

Abstract of Receipts and Disbursements for the year 2011-12

Part-A

(₹ in crore)

Receipts				Disbursements					
2010-11		2011-12	2010-11		Non-Plan	Plan	Total	2011-12	
Section-A: Revenue									
23004.94	I-Revenue receipts		27455.40	22951.82	I- Revenue expenditure	20040.79	6487.76	26528.55	26528.55
5929.85 (a)	Tax revenue	7638.24 (a)		7766.42	General services	9239.47	504.21	9743.68	
2373.33	Non-tax revenue	2866.76		10158.97	Social Services	7402.35	4063.43	11465.78	
7968.61 (b)	State's share of Union Taxes	9283.53 (b)		6430.89	Education, Sports, Art and Culture	5476.20	1415.88	6892.08	
943.98	Non-Plan Grants	962.10		1479.69	Health and Family Welfare	990.81	612.33	1603.14	
4374.09	Grants for State Plan Schemes	4759.22		685.17	Water Supply, Sanitation, Housing and Urban Development	374.57	435.54	810.11	
51.28	Grants for Special Plan Schemes	51.90		43.62	Information and Broadcasting	27.22	0.46	27.68	
1363.80	Grants for Central and Centrally Sponsored Plan Schemes	1893.65		396.08	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	74.11	522.66	596.77	
				92.94	Labour and labour Welfare	59.21	47.81	107.02	
				1008.45	Social Welfare and Nutrition	377.84	1028.75	1406.59	
				22.13	Others	22.39	--	22.39	
				4668.86	Economic Services	2743.15	1920.12	4663.27	
				1628.37	Agriculture and Allied Activities	785.87	694.42	1480.29	
				939.54	Rural Development	151.92	700.12	852.04	
				123.79	Special Areas Programmes	24.72	160.88	185.60	
				529.06	Irrigation and Flood Control	581.02	--	581.02	
				28.53	Energy	101.82	0.10	101.92	
				381.89	Industry and Minerals	215.96	164.25	380.21	
				805.05	Transport	766.67	38.81	805.48	
				15.13	Science Technology and Environment	0.74	12.28	13.02	
				217.50	General Economic Services	114.43	149.26	263.69	
				357.57	Grants-in-aid and Contributions	655.82	--	655.82	
--	II-Revenue deficit carried over to Section-B		--	53.12	II-Revenue surplus carried over to Section-B				926.85

(a) Excluding share of net proceeds of taxes and duties assigned to state under various heads viz., 0020, 0021, 0032, 0037, 0038, 0044 and 0045.

(b) Share of net proceeds assigned to State.

Appendix-1.2 (Continued)

Part-B

Receipts				Disbursements					
2010-11		2011-12	2010-11		Non-Plan	Plan	Total	2011-12	
Section-B: Others									
6783.80	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		5781.87	--	III-Opening Overdraft from RBI				--
--	IV Miscellaneous Capital receipts		--	2000.89	IV-Capital Outlay	74.67	2431.34	2506.01	2506.01
				53.58	General services	7.06	61.43	68.49	
				176.02	Social Services	11.51	150.49	162.00	
				0.09	Education, Sports, Art and Culture	--	0.21	0.21	
				5.42	Health and Family Welfare	1.26	8.59	9.85	
				170.48	Water Supply, Sanitation, Housing and Urban Development	10.25	141.29	151.54	
				--	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	--	0.35	0.35	
				0.03	Others	--	0.05	0.05	
				1771.29	Economic Services	56.10	2219.42	2275.52	
				2.00	Agriculture and Allied Activities	--	26.90	26.90	
				210.72	Special Areas Programmes	--	365.60	365.60	
				768.35	Irrigation and Flood control	1.86	870.34	872.20	
				173.68	Energy	--	117.17	117.17	
				40.11	Industry and Minerals	--	88.04	88.04	
				559.26	Transport	54.24	715.91	770.15	
				17.17	General Economic Services	--	35.46	35.46	
28.09	V-Recoveries of Loans and Advances		21.38	70.88	V-Loans and Advances disbursements				88.28
--	From Power Projects	--		50.21	For Power Projects			64.10	
27.95	From Government Servants	21.16		0.10	To Government Servants			6.47	
0.14	From Others	0.22		20.57	To Others			17.71	
53.12	VI-Revenue surplus brought down		926.85		VI-Revenue deficit brought down				--

Appendix-1.2 (Concluded)

Receipts			Disbursements						
2010-11			2011-12	2010-11					2011-12
2045.32	VII-Public debt receipts		952.32	923.38	VII-Repayment of Public Debt	Non-Plan	Plan	Total	1146.09
2029.70	Internal debt other than Ways and means Advances and overdraft	922.26		800.07	Internal debt other than Ways and Means Advances and Overdraft			1020.82	
--	Net transaction under Ways and Means Advances including Overdraft	--		--	Net transaction under Ways and Means Advances including Overdraft			--	
15.62	Loans and Advances from Central Government	30.06		123.31	Repayment of Loans and Advances to Central Government			125.27	
--	VIII-Inter State Settlement		--		VIII-Inter State Settlement				--
	IX-Appropriation to Contingency Fund		--		IX-Appropriation to Contingency Fund				--
	X-Amount transferred to Contingency Fund		--		X-Expenditure from Contingency Fund				--
10403.89	XI-Public Account receipts		12175.57	10537.20	XI-Public Account disbursements				11069.54
953.18	Small Savings and Provident fund	1162.15		412.77	Small Savings and Provident Funds			527.17	
256.08	Reserve funds	1107.50		409.20	Reserve Funds			1039.62	
80.98	Suspense and Miscellaneous	(-) 122.92		(-) 99.06	Suspense and Miscellaneous			(-)139.76	
3633.60	Remittance	3664.40		3605.63	Remittances			3715.24	
5480.05	Deposits and Advances	6364.44		6208.66	Deposits and Advances			5927.27	
--	XII-Closing overdraft from Reserve Bank of India		--	5781.87	XII-Closing cash balance				5048.07
--				--	Cash in Treasuries and Local Remittances			--	
--				(-) 973.25	Deposits with Reserve Bank			(-)989.13	
--				7.29	Departmental Cash Balance including permanent Advances			15.15	
--				6747.83	Cash Balance Investment			6022.05	
42319.16	Total		47313.39	42319.16	Total				47313.39

Appendix-1.3
(Reference: Paragraph 1.3.2; Page 11)
Funds Transferred directly to State Implementing Agencies

			(₹ in crore)
SI No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI
1	2	3	4
1	Assam Gas Cracker Project	Brahmaputra Cracker and Polymer Limited	875.44
2	Assistance of State for Capacity Building in Trauma Care	B. P. Civil Hospital, Nagaon, Bongaigaon Civil Hospital, Civil Hospital, Dhubri, District Hospital, Nagaon (B. P. Civil Hospital), Gauhati Medical College Hospital	10.92
3	Autonomous Institutions and Professional Bodies	Institute of Advanced Study in Science and Technology	9.00
4	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	122.51
5	CIT Kokrajhar	Central Institute of Technology, Kokrajhar	20.00
6	Crime and Criminal Tracking Network and System (CCTNS)	Assam Police Housing Corporation Ltd.	5.04
7	Deen Dayal Disabled Rehabilitation Scheme	ASCENT, Asha Rehabilitation Centre, Assam, Ashadeep, Bikalanga Kalyan Kendra, Telahi, Assam, Durpang Pichala Anchalik Bikalanga Anusthan, Global Health & Education Centre, Gram Vikas Parishad, Nagaon, Kachajuli Physically Handicapped School and Training Centre, Nawottaran Kamrup, Assam, Prerona Pratibandhi Sishu Bikash Kendra, Jorhat, Shisu Sarothi Centre for Rehabilitation & Training for Multiple Disability, Sonitpur District Disability Rehabilitation & Welfare Society, Tezpur, Sri Sri Sewa Asharam, Swablambi, Guwahati, WODWICHEE, Zila Bahumukhi Mahila Unnayan Samaj	1.74
8	DRDA Administration	District Rural Development Agencies, Assam	28.96
9	Electronic Governance	Assam Electronics Development Corporation Ltd.	23.77
10	Environment Information Education and Awareness	Assam Science Society, Assam Science Technology and Environment Council	1.86
11	Health Care for the Elderly	Gauhati Medical College Hospital, State Health Society, Assam	5.64
12	Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojna)	State Health Society, Assam	12.82
13	Hospitals and Dispensaries (under NRHM)	State Health Society, Assam	3.04
14	Human Resource Development (HRD)	All Assam Jana Jagaran Society, Assam School of Education, Cosmos Mission. Kamrup (Assam), Economic Development Organisation, ENVIRON Hatigaon, Guwahati, Gramin Bikash Handicrafts Society, Nalbari, Assam, Kuhipat Social Welfare Society, Assam, Nalbari Zila Bah-Bet Silpa Unnayan Samity, North East Trade Promotion and Development Council, North Eastern Handicrafts and Handlooms Development Corporation Ltd., Pakowa Gramin Vikash Sansthan, Nalbari, Sankar Madhab Kristi Bikash Kendra, Milanpur, Nagaon Assam, Solmari Hindi Vidyapeeth & Welfare Society, United Rural Development Organisation, Assam, Voluntary Institution for Entrepreneurs and Women Welfare	0.21
15	Human Resource Development Biotechnology	Assam Agricultural University, Assam University, Silchar, B. Borooah College, Darrang College, North Lakhimpur College, Tea Research Association, Tezpur University	2.14
16	Scheme for Human Resource Development FPI	Agro Horticulture Society, Graphic World, Human Empowerment Society, Manabsewa Mahila Samitee, North-Eastern Industrial & Technical Consultancy Organisation Ltd., PRERONA, Tezpur University	1.00
17	IITs (including OSC)	Indian Institute of Technology, Guwahati	110.00

Appendix-1.3 (Continued)

1	2	3	4
18	Integrated Watershed Management Programme (IWMP)	District Rural Development Agencies, Assam, State Level Nodal Agency, Assam	45.83
19	Livestock Insurance	Assam Livestock Development Agency	2.00
20	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	426.86
21	Mahila Samakhya	Assam Mahila Samata Society	4.28
22	Marketing and Export Promotion Scheme	Assam Apex Weavers' and Artisans Co-operative Federation Ltd., Bodoland Regional Apex Weavers and Artisans Co-operative Federation Ltd., Kokrajhar, Director of Handloom & Textiles, Government of Assam, Guwahati, North Eastern Handicrafts and Handlooms Development Corporation Ltd., Office of the Director of BTC, Handloom & Textiles, Kokrajhar	4.71
23	Marketing Support and Services & Export Promotion Scheme	Assam Apex Weavers' & Artisans Co-operative Federation Ltd., Bodoland Regional Apex Weavers and Artisans Cooperative Federation Ltd., Kokrajhar, Craft Council of North East Jorhat, Assam, Crafts Welfare Institute, Dhubri Hastashilpa Samabai Samity Ltd., Economic Development Organisation, Integrated Rural Artisans Development Organization (IRADO), Jankalyan Morigaon, Kaumudi Samanay Gosthi Guwahati Assam, MUKTA, Assam, North East Artist and Artisan Organisation, Guwahati, North East Trade Promotion and Development Council, North Eastern Handicrafts and Handlooms Development Corporation Ltd., Purbanchal Vikas Paridhi (PVP), Assam, Randia Youth Centre, Rural Women Upliftment Association, Assam, Samaritan of Urban and Rural Justice & Youth Affairs, Samriddhee, Unnayan Mancha, Assam	6.20
24	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioners	74.50
25	MSME Clusters Development Programme and MSME Growth Poles	Assam Industrial Infrastructure Development Corporation, Indian Institute of Entrepreneurship	1.41
26	National Child labour Project including Grants in Aid to Voluntary Agencies	Kamrup Metro District Child Labour Welfare Samity, Kamrup, Nagaon District Child Labour Project Society, Nagaon, National Child Labour Project, Lakhimpur	8.92
27	National Afforestation Programme	Assam State Forest Development Agency	7.95
28	National Aids Control Programme III	Assam State Aids Control Society	16.12
29	National Food Security Mission	Assam Seeds Corporation Limited, Assam Small Farmers' Agri-Business Consortium, North Eastern Regional Agricultural Marketing Corporation Ltd.	41.74
30	National Institute of Technology (NIT)	National Institute of Technology, Silchar	80.54
31	National Mission on Bamboo	Bamboo Development Agency, Assam	2.64
32	National Project for Cattle and Buffalo Breeding	Assam Livestock Development Agency	7.28
33	National Rural Drinking Water programme	State Water and Sanitation Mission, Assam	522.44
34	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	848.25
35	National Rural Health Mission (NRHM) Central Sector	Population Research Centre, Gauhati University, State Health Society, Assam	2.10
36	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	59.99

Appendix-1.3 (Continued)

1	2	3	4
37	North Eastern Areas	Cane and Bamboo Technology Centre, Director of Information & Public Relations, Dr. B. Borooah Cancer Institute, Eastern Beats Music Society, Eclectic Publications Private Limited, Institute of Hotel Management, Catering technology & applied Nutrition, North Eastern Handicrafts and Handlooms Development Corporation Ltd., North Eastern Regional Agricultural Marketing Corporation Ltd, North Eastern Regional Institute of Water and Land Management, North-East Institute of Science & Technology (CSIR), NSS Regional Centre, Government of India, Sri Kanchi Sankara Health & Education Foundation (Sri Sankardeva Nethralaya), State Sports Council of Assam, Tattva Creations Pvt. Ltd.	92.92
38	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	1682.84
39	Rastriya Gram Swaraj Yojana (RGSY)	State Institute of Rural Development, Assam	8.17
40	Rashtriya Madhyamik Shiksha Abhiyan	Axom Sarba Siksha Abhijan Mission	83.46
41	Redevelopment of Hospitals Institutions	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	19.52
42	Renewable Energy for Rural Applications for all villages	Principal Chief Conservator of Forests, Assam	7.87
43	Research & Development (Handicrafts)	North Eastern Handicrafts and Handlooms Development Corporation Ltd., United Rural Development Organisation, Assam	0.06
44	Research and Development for Conservation and Development	Assam Agricultural University, Assam University, Silchar, Gauhati University, North-East Institute of Science & Technology (CSIR), Nowgong College, Assam, Tezpur University	0.22
45	Research and Development (Department of Biotechnology)	Assam Agricultural University, Assam University, Silchar, Dibrugarh University, Gauhati Medical College Hospital, Gauhati University, Indian Institute of Technology, Guwahati, Institute of Advanced study in Science and Technology, National Research Centre on Pig, Indian Council of Agricultural Research (ICAR), North-East Institute of Science & Technology (CSIR), Tea Research Association, Tezpur University, The Energy and Resources Institute - North Eastern Regional Centre	4.24
46	Rural Housing - IAY	District Rural Development Agencies, Assam	750.61
47	Scheme for Infrastructure Development FPI	North East Mega Food Park Limited	13.50
48	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1069.21
49	Scheme for Purchase/Fitting of AIDS and Appliances for Disabled Personsistance to Disabled Persons for Purchase Fitting of AIDS and Appliances SJE	Dhalopar Rural Development Centre, Disabled Persons Welfare and Rehabilitation Trust, Humanity Foundation, Integrated Development Association, Jalguti Agragami Mahila Samity, Navjeevan Aids Assam, SENCHOWA Anchalik Bikalanga School & Vocational Training Centre, Students Welfare Mission, Ujala Society, Barpeta, Assam, WODWICHEE	1.80
50	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	Indian Institute of Entrepreneurship, State Urban Development Authority (SUDA)	32.95
51	Technology Development Programme	Assam Science Technology and Environment Council, Indian Institute of Technology, Guwahati, Institute of Advanced Study in Science and Technology, North-East Institute of Science & Technology (CSIR), Rain Forest Research Institute, Jorhat Under ICFRE, Dehradun, Tezpur University	2.38
52	Transport Subsidy Scheme	North Eastern Development Finance Corporation Ltd.	331.03
53	Upgradation of 1396 Govt. ITIs through PPP	IMC Society of ITI (Women) Silchar	2.50
Total			7,501.13

Source: 'CPSMS portal in Controller General of Accounts' website

Appendix-1.4
(Reference: Paragraphs 1.4, 1.4.2, 1.5.2 & 1.8.2; Pages 14, 16, 21 & 40)
Time Series Data on State Government Finances

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	15325 (68)	18077 (63)	19884 (61)	23005 (65)	27455 (68)
<i>(i) Tax Revenue</i>	<i>3359 (22)</i>	<i>4150 (23)</i>	<i>4987 (25)</i>	<i>5930 (26)</i>	<i>7638 (28)</i>
Taxes on Agricultural Income	3	18	78 (2)	101 (2)	83 (1)
Taxes on Sales, Trade etc.	2691 (80)	3111 (75)	3535 (71)	4319 (73)	5694 (75)
Taxes and duties on Electricity	5	22 (1)	27	42 (1)	37
State Excise	189 (6)	199 (5)	239 (5)	323 (5)	503 (7)
Taxes on vehicles	139 (4)	145 (3)	177 (4)	232 (4)	294 (4)
Stamps and Registration fees	110 (3)	111 (3)	108 (2)	123 (2)	175 (2)
Land Revenue	80 (2)	113 (3)	117 (2)	142 (2)	140 (2)
Other Taxes	142 (4)	431 (10)	706 (14)	648 (11)	712 (9)
<i>(ii) Non Tax Revenue</i>	<i>2135 (14)</i>	<i>2272 (12)</i>	<i>2753 (14)</i>	<i>2373 (10)</i>	<i>2867 (10)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>4918 (32)</i>	<i>5190 (29)</i>	<i>5339 (27)</i>	<i>7969 (35)</i>	<i>9283 (34)</i>
<i>(iv) Grants in aid from Government of India</i>	<i>4913 (32)</i>	<i>6465 (36)</i>	<i>6805 (34)</i>	<i>6733 (29)</i>	<i>7667 (28)</i>
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	40	35	33	28	21
4. Total revenue and Non debt capital receipts (1+2+3)	15365	18112	19917	23033	27476
5. Public Debt Receipts	1138 (5)	2878 (10)	2190 (7)	2045 (6)	952 (2)
Internal Debt (excluding Ways and Means Advance and Overdraft)	1199	2833	2263	2030	922
Net transactions under Ways and Means Advance and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	(-) 61	45	(-) 73	15	30
6. Total receipts in the Consolidated Fund (4+5)	16503	20990	22107	25078	28428
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	6093 (27)	7794 (27)	10630 (32)	10404 (29)	12176 (30)
9. Total receipts of the State (6+7+8)	22596	28784	32737	35482	40604
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	12744 (60)	14243 (58)	21232 (62)	22952 (63)	26528 (64)
<i>Plan</i>	<i>2067 (16)</i>	<i>3110 (22)</i>	<i>4169 (20)</i>	<i>5056 (22)</i>	<i>6487 (24)</i>
<i>Non Plan</i>	<i>10677 (84)</i>	<i>11133 (78)</i>	<i>17063 (80)</i>	<i>17896 (78)</i>	<i>20041 (76)</i>
General Services (including interest payments)	4924	5366	8380	7766	9743
Social Services	4957	5844	8543	10159	11466
Economic Services	2854	2886	3759	4669	4663
Grants-in-aid and contributions	9	147	550	358	656
11. Capital Expenditure	1688 (8)	2373 (10)	2629 (8)	2001 (5)	2506 (6)
<i>Plan</i>	<i>1471 (87)</i>	<i>2286 (96)</i>	<i>2549 (97)</i>	<i>1930 (96)</i>	<i>2431 (97)</i>
<i>Non Plan</i>	<i>217 (13)</i>	<i>87 (4)</i>	<i>80 (3)</i>	<i>71 (4)</i>	<i>75 (3)</i>
General Services	43	36	75	54	68
Social Services	266	497	452	176	162
Economic Services	1379	1840	2102	1771	2276
12. Disbursement of Loans and Advances	143	89	99	71	88
13. Total (10+11+12)	14575	16705	23960	25024	29122

Appendix-1.4 (Continued)

	2007-08	2008-09	2009-10	2010-11	2011-12
14. Repayment of Public Debt	575 (3)	781 (3)	1008 (3)	923 (3)	1146 (3)
Internal Debt (excluding Ways and Means Advances and Overdraft)	569	667	788	800	1021
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	6	114	220	123	125
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	15150	17486	24968	25947	30268
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	6190 (29)	7214 (29)	9027 (27)	10537 (29)	11070 (27)
19. Total disbursement by the state (16+17+18)	21340	24700	33995	36484	41338
Part C. Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 2581	(+) 3834	(-) 1348	(+) 53	(+) 927
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(+) 790	(+) 1407	(-) 4043	(-) 1991	(-) 1646
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 2302	(+) 3000	(-) 2210	(-) 79	(+) 428
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1512	1593	1833	1912	2074
24. Financial Assistance to local bodies etc.	1151	1142	1514	2150	2117
25. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	--	--	--	--	--
Overdraft availed (days)	--	--	--	--	--
26. Interest on Ways and Means Advances/overdraft	--	--	--	--	--
27. Gross State Domestic Product (GSDP)★	71076	81074	92737(P)	104015(Q)	115408 (Adv)
28. Outstanding fiscal liabilities (year end) including interest	23383	26827	30298	31605	33571
29. Outstanding guarantees (year end)	951	796	299	247	259
30. Maximum amount guaranteed (year end)	1189	1092	593	652	652
31. Number of incomplete projects	391	105	38	187	348
32. Capital blocked in incomplete projects	375	405	138	556	669
Part E. Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	4.73	5.12	5.38	5.70	6.62
Own Non-Tax Revenue/GSDP	3.00	2.80	2.97	2.28	2.48
Central Transfers/GSDP	13.83	14.38	13.10	14.13	14.69
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.51	20.60	25.84	24.06	25.23
Total Expenditure/Revenue Receipts	95.11	92.41	120.50	108.78	106.07
Revenue Expenditure/Total Expenditure	87.44	85.21	88.61	91.72	91.09

Appendix-1.4 (concluded)

	2007-08	2008-09	2009-10	2010-11	2011-12
Expenditure on Social Services/ Total Expenditure	35.84	37.96	37.54	41.30	39.93
Expenditure on Economic Services/Total Expenditure	29.04	28.28	24.46	25.74	23.83
Capital Expenditure/Total Expenditure	11.58	14.21	10.97	8.00	8.61
Capital Expenditure on Social and Economic Services/Total Expenditure	11.29	13.99	10.66	7.78	8.37
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 3.63	(+) 4.73	(-) 1.45	(+) 0.05	(+) 0.80
Fiscal Deficit (surplus)/GSDP	(+) 1.11	(+) 1.74	(-) 4.36	(-) 1.91	(-) 1.43
Primary Deficit (surplus)/GSDP	(+) 3.24	(+) 3.70	(-) 2.38	(-) 0.08	(+) 0.37
Revenue Deficit/Fiscal Deficit	*	*	33.34	*	*
Primary Revenue Balance/GSDP	(+) 5.81	(+) 6.74	(+) 0.56	(+) 1.92	(+) 2.62
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	30.77	31.12	30.69	28.55	27.29
Fiscal Liabilities/RR	142.71	139.59	143.16	129.07	114.72
Primary Deficit <i>vis-à-vis</i> quantum spread	**	**	(-) 1.85	(-) 0.04	**
Debt Redemption (Principal + Interest)/Total Debt Receipts	102.82	76.99	82.38	110.19	295.48
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	1.21	0.94	0.70	0.69	0.62
Balance from Current Revenue (₹ in crore)	(+) 851	(+) 1308	(-) 2283	(-) 560	(+) 842
Financial Assets/Liabilities	1.12	1.26	1.18	1.18	1.20

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

* There was revenue surplus ** There was Primary surplus

(Q) = Quick estimates (Adv) = Advance estimates

♦ The provisional GSDP figures from 2007-08 to 2009-10 hitherto shown have been modified in accordance with the figures furnished by the State Government in 'Economic Survey 2011-12' and figures for 2010-11 to 2011-12 are Quick Estimates and Advance Estimates figures respectively as furnished by the Director of Economics and Statistics.

Appendix-1.5

(Reference: Paragraph 1.4.2; Page 16)

(A) Tax Revenue for the years 2007-12

(₹ in crore)

Heads	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget Estimate	Actual
Taxes on Sales, Trade, etc.	2,691	3,111	3,535	4,319	4,875	5,694
State Excise	189	199	239	323	400	503
Taxes on Vehicle	139	145	177	232	270	294
Stamps and Registration Fees	110	111	108	123	145	175
Land Revenue	80	113	117	142	142	140
Other Taxes ²	150	471	811	791	734	832
Total	3,359	4,150	4,987	5,930	6,566	7,638

Source: Memorandum of Budget Estimates & Finance Accounts

(B) Non-tax Revenue for the years 2007-12

(₹ in crore)

Heads	2007-08	2008-09	2009-10	2010-11	2011-12	
					Budget Estimate	Actual
Interest receipts, dividends and profits	265	452	509	431	540	490
General Services	140	140	351	91	685	89
Social Services	31	21	25	27	29	27
Economic Services	1,699	1,659	1,868	1,824	2,072	2,261
Total	2,135	2,272	2,753	2,373	3,326	2,867

Source: Memorandum of Budget Estimates & Finance Accounts

² Other Taxes include taxes on agricultural income, taxes on professions, trades, callings and employment, taxes on goods and passengers, taxes and duties on electricity and other taxes and duties on commodities and services.

Appendix-1.6
(Reference: Paragraph 1.6.2 (B); Page 35)

Statement showing impact of Government Policies in the State
(Details of infrastructure and development in the State during 2010-11 and 2011-12)

SI No.	Description	Unit	Year	
			2010-11	2011-12
1	2	3	4	5
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	35065	35061
	(ii) Upper Primary	Number	5849	5825
	(iii) High/Post Basic	Number	5215	4033
	(iv) Higher Secondary	Number	755	777
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	25.90	29.81
	(ii) Upper Primary	In lakh	8.44	8.00
(c)	Literacy	Percentage	73.18	73.18
(d)	Colleges			
	(i) Government Colleges	Number	6	6
	(ii) Provincialised Colleges	Number	189	189
	(iii) Venture Colleges	Number	175	175
(e)	Universities			
	(i) Central Universities	Number	2	2
	(ii) State Universities	Number	4	6
2.	Technical Education			
(a)	Engineering Colleges (Govt.)	Number	4	4
(b)	Polytechnics	Number	10	10
(c)	Junior Technical School	Number	1	1
(d)	National Institute of Technology	Number	1	1
(e)	Indian Institute of Technology	Number	1	1
3.	Health			
(i)	Allopathic Dispensaries	Number	239	239
(ii)	Primary Health Centres	Number	73	73
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	4	5
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	Number per thousand	60	58
(vii)	Civil Hospitals	Number	21	22
(viii)	Sub-Divisional Hospitals	Number	13	13
(ix)	Homeopathic Colleges	Number	3	3
4.	Animal Health			
(i)	Veterinary Dispensaries	Number	451	451
(ii)	Polyclinics	Number	1	1
(iii)	Veterinary Hospitals	Number	28	28
(iv)	First Aid Centre/Sub-Centre	Number	745	745

Appendix 1.6 (Concluded)

1	2	3	4	5
5.	Power			
(i)	Generation	Million Kwh	1615	1697
(ii)	Purchased	Million Kwh	3414	4275
(iii)	Consumption	Million Kwh	4742	5407
(iv)	Rural Electrification	<i>Per cent</i>	77.28	94
6.	Roads/Communication			
(i)	Villages connected with roads	Number	13814	14258
(ii)	Motorable Roads	Km	36397	36972
7.	Irrigation			
	Irrigation potential created	Lakh Hectares	7.97	8.12
8.	Railway lines			
(i)	Meter Gauge	Length in Kms	1057	991
(ii)	Broad Gauge	Length in Kms	1376	1443
9.	Per Capita Income at current prices	In lakh	0.30	0.33
10.	Agriculture Production (Rice)	In lakh tonnes	50.33	50.45 (anticipated)

Source: Information furnished by the Departments

Appendix-1.7
(Reference: Paragraph 1.8.1; Page 40)

Summarised Financial Position of the Government of Assam as on 31 March 2012

(₹ in crore)

As on 31 March 2011	Liabilities		As on 31 March 2012
17903.67		Internal Debt	17805.11
	11561.33	Market Loans bearing interest	10906.56
	0.01	Market Loans not bearing interest	0.02
	1.07	Loans from LIC	0.76
	11.63	Loans from General Insurance Corporation of India	9.74
	744.53	Loans from NABARD	828.08
	0.08	Compensation and other Bonds	0.08
	--	Loans from NCDC	--
	2.73	Loans from other Institutions	2.73
	--	Ways and Means Advances	--
	5582.29	Special Securities issued to National Small Savings Fund of the Central Government	6057.14
	--	Other Loans	--
2238.69		Loans and Advances from Central Government	2143.48
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1786.07	Loans for State Plan Schemes	1690.85
	258.57	Loans for Central Plan Schemes	258.57
	44.86	Loans for Centrally Sponsored Plan Schemes	44.86
	61.56	Loans for Special Plan Schemes	61.57
	--	Ways and Means Advances	--
5352.93		Small Savings, Provident Funds, etc.	5987.91
2218.76		Deposits	2680.74
1978.68		Reserve Funds	2879.91
50.00		Contingency Fund	50.00
5234.29		Surplus on Government Account	6161.14
	--	Deficit of current year	--
	53.12	Current year's surplus	926.85
	--	Add: Miscellaneous Government Account	--
	5181.17	Add: Accumulated surplus up to 31 March 2011	5234.29
--		Overdraft with Reserve Bank of India	--
34977.02		Total	37708.29
As on 31 March 2011	Assets		As on 31 March 2012
20588.18		Gross Capital Outlay on Fixed Assets	23094.18
	2165.82	Investments in shares of Companies, Corporations etc.	2194.84
	18422.36	Other Capital Outlay	20899.34
2986.91		Loans and Advances	3053.81
	2264.31	Loans for Power Project	2328.41
	690.95	Other Development loans	708.44
	31.65	Loans to Government Servants and Miscellaneous loans	16.96
3285.16		Civil Advances	3309.98
398.87		Remittance Balances	449.71
766.10		Suspense and Miscellaneous Balances	749.26
1169.93		Investments out of Reserve Fund	2003.28
5781.87		Closing Cash-Balances	5048.07
	7.29	Departmental Cash Balances including Permanent Advances	15.15
	6747.83	Cash Balance Investments	6022.05
	(-) 973.25	Deposit with Reserve Bank of India	(-) 989.13
34977.02		Total	37708.29

Explanatory Notes to Appendices 1.2 and 1.7

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Suspense and Miscellaneous balances include cheques issued but not paid, inter-departmental and inter-Government payments and others awaiting settlement.

Appendix-2.1

(Reference: Paragraph 2.2.14; Page 61)

Summary of Appropriation Accounts in respect of Grants in which savings occurred under Revenue Account beyond 30 per cent of the budgeted provisions

(₹ in lakh)

Grant No.	Name of Grants/Appropriation	Revenue Account for the year 2009-10					Revenue Account for the year 2010-11					Revenue Account for the year 2011-12				
		V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State Legislature	Ch	47 0.00	31.7 0.00	15.3 0.00	32.55 0.00	Ch V	57.99 4178.16	40.24 2763.08	17.75 1415.08	30.61 33.87	Ch	0.00 62.00	0.00 39.15	0.00 22.85	0.00 36.85
	Head of state		0.00	0.00	0.00	0.00	Ch	552.36	360.33	192.03	34.77		0.00	0.00	0.00	0.00
2	Council of Minister		0.00	0.00	0.00	00.00		0.00	0.00	0.00	0.00	V	1078.27	687.60	390.67	36.23
3	Administration. of Justice	V	11089.89	6194.93	4894.96	44.14	V	16226.48	11152.49	5073.99	31.27	V	16660.49	9849.16	6811.33	40.88
4	Elections	V	11016.68	4438.96	6577.72	59.71	Ch	0.22	0.00	0.22	100		0.00	0.00	0.00	0.00
6	Land Revenue & Land Ceiling	V	19237.63 0.00	10079.77 0.00	9157.86 0.00	47.6 0.00	V Ch	36799.27 0.90	12448.66 0.00	24350.61 0.90	66.17 100.00	V Ch	32260.51 3.70	15523.08 0.00	16737.43 3.70	51.88 100
7	Stamps & Registration		0.00	0.00	0.00	0.00	V	2995.13	1765.78	1229.35	41.04	V	3068.36	1542.82	1525.54	49.72
8	Excise and Prohibition		0.00	0.00	0.00	0.00	V	4109.76	2768.26	1341.50	32.64		0.00	0.00	0.00	0.00
10	Other Fiscal Service		0.00	0.00	0.00	0.00	V	205.44	138.82	66.62	32.43		0.00	0.00	0.00	0.00
11	Secretariat & Attached Offices		0.00	0.00	0.00	0.00	V	173453.05	62038.79	111414.26	64.23		0.00	0.00	0.00	0.00
12	District Administration		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	V Ch	23312.60 9.03	10091.51 1.69	13221.09 7.34	56.71 81.28		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
13	Treasury & Account Administration.		0.00	0.00	0.00	0.00	V	8388.04	5098.16	3289.88	39.22	V	9983.32	5896.08	4087.24	40.94
14	Police	Ch	61.69 0.00	16.07 0.00	45.62 0.00	73.95 0.00	V Ch	0.00 118.16	0.00 34.39	0.00 83.77	0.00 70.90	Ch	200.00 0.00	19.45 0.00	180.55 0.00	90.28 0.00
15	Jails		0.00	0.00	0.00	0.00	V	6099.98	3842.06	2257.92	37.02	Ch	11.00	5.00	6.00	54.55
16	Stationery & Printing	V	1825.32	1259.04	566.28	31.02	V	3020.45	1857.66	1162.79	38.50		0.00	0.00	0.00	0.00

Appendix-2.1 (Continued)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
18	Fire Service		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	1.00	0.00	1.00	100
20	Civil Defence & Home Guard		0.00	0.00	0.00	0.00	Ch	36.00	0.00	36.00	100.00		0.00	0.00	0.00	0.00
23	Pension & other Retirement Benefit	Ch	554	0.00	554	100	Ch	788.00	211.50	576.50	73.16	Ch	555.00	0.00	555.00	100
24	Aid Materials	V	226.38	0.00	226.38	100	V	1.00	0.00	1.00	100.00	V	1.00	0.00	1.00	100
25	Misc. General Services	V	388642.02	141294.4	247347.62	63.64	V	16189.35	6639.92	9549.43	58.99	Ch	50.00	0.00	50.00	100
27	Art & Culture		0.00	0.00	0.00	0.00	V	11607.10	6974.91	4632.19	39.91	V	10169.00	5162.41	5006.59	49.23
29	Medical & Public Health	Ch	232.14	6.42	225.72	97.23	Ch	220.03	4.93	215.10	97.76	Ch	30.00	0.00	30.00	100
31	Urban Dev. (T&CP)	V	20927.15	10471.08	10456.07	49.96	V	22023.51	3117.02	18906.49	85.85	V	17108.85	6375.65	10733.20	62.73
32	Housing Schemes	V	295.42	176.36	119.06	40.3	V	452.84	152.10	300.74	66.41	V	621.27	418.47	202.80	32.64
33	Residential Buildings	V	1290.11	581.23	708.88	54.95	V	1651.39	912.77	738.62	44.73	V	1966.83	1036.63	930.20	47.29
34	Urban Development Department (Municipal Administration)	V	11583.5	4605.82	6977.68	60.24	V	11789.67	5573.90	6215.77	52.72	V	7287.18	1483.49	5803.69	79.64
36	Labour & Employment		0.00	0.00	0.00	0.00	V	24876.16	9477.92	15398.24	61.90	V	18689.09	11005.63	7683.46	41.11
37	Food Storage, Warehousing and Civil supplies		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	0.73	0.00	0.73	100
38	Welfare of SC/ST&OBC	V	59465.03	36832.86	22632.17	38.06	V	52613.45	30211.49	22401.96	42.58		0.00	0.00	0.00	0.00
39	Social Security Welfare & Nutrition	V	155312.85	66144.11	89168.74	57.41	V	124115.78	77482.09	46633.69	37.57		0.00	0.00	0.00	0.00
41	Nature Calamity		0.00	0.00	0.00	0.00	V	27377.00	14129.03	13247.97	48.39		0.00	0.00	0.00	0.00
42	Social Services	V	57531.02	18392.15	39138.87	68.03	V	77944.32	7462.04	70482.28	90.43	V	68877.68	18245.60	50632.08	73.51
44	NEC Scheme	V	3788.66	592.34	3196.32	84.37	V	3154.00	332.65	2821.35	89.45	V	4287.70	608.81	3678.89	85.80
45	Census, Survey & Statistics	V	2918.4	1984.81	933.59	31.99	V	3640.99	2462.77	1178.22	32.36	V	5241.40	3583.28	1658.12	31.64
46	Weights & Measures	V	780.11	495.78	284.33	36.45	V	1404.78	696.44	708.34	50.42	V	1176.11	697.30	478.81	40.71
49	Irrigation	V	34169.39	20394.70	13774.69	40.31	V	51990.50	28766.65	23223.85	44.67	V	51125.14	29697.20	21427.94	41.91
			0.00	0.00	0.00	0.00	Ch	6.62	0.00	6.62	100.00		0.00	0.00	0.00	0.00
50	Other Spl. Areas Programme		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	11340.21	3014.99	8325.22	73.41
52	Animal Husbandry	V	19232.34	12202.24	7030.1	36.55	V	24856.61	16675.67	8180.94	32.91	Ch	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	Ch	100.00	24.55	75.45	75.45		100.00	69.29	30.71	30.71
53	Dairy Development	V	3560.12	2078.49	1481.63	41.62	V	4206.12	2122.59	2083.53	49.54	V	4342.15	2872.17	1469.98	33.85
54	Fisheries		0.00	0.00	0.00	0.00	V	7321.81	4216.84	3104.97	42.41	V	9088.64	5521.82	3566.82	39.24

Appendix-2.1 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
55	Forestry & Wildlife	Ch	14.69 0.00	0.00 0.00	14.69 0.00	100 0.00	Ch V	113.49 45897.62	0.00 23288.00	113.49 22609.62	100.00 49.26	V	44332.62 0.00	26010.09 0.00	18322.53 0.00	41.33 0.00
56	Rural Dev. (Panchayat)	V Ch	0.00 18.38	0.00 5.86	0.00 12.52	0.00 68.12	V Ch	59546.64 15.54	35288.02 0.15	24258.62 15.39	40.74 99.03	V Ch	0.00 15.48	0.00 4.54	0.00 10.94	0.00 70.67
57	Rural Development		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	51241.22	31156.42	20084.80	39.20
62	Power (Electricity)	V	19589.84	1388.46	18201.38	92.91	V	18373.01	3282.36	15090.65	82.13		0.00	0.00	0.00	0.00
63	Water Resources	Ch	1.59	0.00	1.59	100	V	22297.92	15382.82	6915.10	31.01		0.00	0.00	0.00	0.00
65	Tourism		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	3112.40	1586.46	1525.94	49.03
66	Compensation & Assignment to local bodies etc.	V	134835.30	54989.44	79845.86	59.22	V	143871.10	35757.09	108114.01	75.15	V	101883.70	65582.27	36301.43	35.63
67	Horticulture		0.00	0.00	0.00	0.00	V	1186.69	756.04	430.65	36.29	V	1306.96	601.57	705.39	53.97
69	Scientific Services and Research		0.00	0.00	0.00	0.00	V	3405.55	1550.25	1855.30	54.48		0.00	0.00	0.00	0.00
70	Hill Areas	V	451.81	256.74	195.07	43.18	V	603.07	271.07	332.00	55.05	V	6219.59	156.97	6062.62	97.48
71	Education (Elem. & Secondary) etc.		0.00	0.00	0.00	0.00	Ch	50.00	0.00	50.00	100.00		0.00	0.00	0.00	0.00
72	Relief & Rehabilitation		0.00	0.00	0.00	0.00	V	4202.36	1404.83	2797.53	66.57	V	4244.60	1412.13	2832.47	66.73
73	Urban Development (GDD)		0.00	0.00	0.00	0.00	V	57797.42	18219.00	39578.42	68.48	V	68590.65	28225.67	40364.98	58.85
74	Sports and Youth Services		0.00	0.00	0.00	0.00	V	7037.72	4902.33	2135.39	30.34	V	5829.55	3997.60	1831.95	31.43
76	Hill Areas Department (KAAC)		0.00	0.00	0.00	0.00	V	68477.92	41453.00	27024.92	39.47		0.00	0.00	0.00	0.00
77	Hill Areas Department (NCHAC)	V	21896.70	11892.92	10003.78	45.69	V	35704.72	23481.36	12223.36	34.23		0.00	0.00	0.00	0.00
78	Welfare of Plain Tribes & BC (BTC)	V	77940.79	50666.01	27274.78	34.99		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Total Grant			1058535.95	457472.69	601063.26	56.78		1216474.82	537086.02	679388.80	55.85		562163.40	282088.80	280074.60	49.82

V: Voted; Ch: Charged

Annexure-2.2

(Reference: Paragraph 2.2.14; Page 61)

Summary of Appropriation Accounts in respect of Grants in which savings occurred under Capital Account beyond 30 per cent of the budgeted provisions

(₹ in lakh)

Grant No.	Name of Accounts	Capital Account for the year 2009-10					Capital Account for the year 2010-11					Capital Account for the year 2011-12				
		V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant	V/Ch	Total Grant	Total Expenditure	Savings	Percentage of savings to Total Grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State legislature		0.00	0.00	0.00	0.00	V	3893.00	2 047.14	1845.86	47.41	V	4425.70	2678.78	1746.92	39.47
6	Land Revenue & Land Ceiling	V	1200.00	826.46	373.54	31.13		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
11	Secretariat and attached Offices		0.00	0.00	0.00	0.00	V	1440.00	962.00	478.00	33.19	V	450.00	300.00	150.00	33.33
14	Police		0.00	0.00	0.00	0.00	V	68.00	0.00	68.00	100	V	4804.00	570.16	4233.84	88.13
17	Administrative & Functional Bldg.		0.00	0.00	0.00	0.00	V	10964.75	5239.77	5724.98	52.21	V	23236.77	7477.77	15759.00	67.82
26	Education (Higher)	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100
30	Water Supply and Sanitation	V	63637.00	23714.82	39922.18	62.73		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
33	Residential Bldg.	V	1293.33	459.44	833.89	64.48	V	2490.00	806.10	1683.90	67.63	V	2121.00	747.41	1373.59	64.76
34	Urban Dev. (Municipal Administration Department)		0.00	0.00	0.00	0.00	V	2470.26	187.28	2282.98	92.42	V	1770.07	1013.25	756.82	42.76
37	Food Storage, Warehousing etc.	V	70.48	0.00	70.48	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
38	Welfare of SC, ST & OBC	V	1069.02	103.00	966.02	90.36		0.00	0.00	0.00	0.00	V	59.02	35.00	24.02	40.70
39	Social Security, Welfare & Nutrition		0.00	0.00	0.00	0.00	V	151.50	0.00	151.50	100	V	10.00	0.00	10.00	100
43	Co-operation		0.00	0.00	0.00	0.00	V	515.00	220.00	295.00	57.28	V	0.00	0.00	0.00	0.00
44	North Eastern Council Scheme	V	87092.33	28230.58	58861.75	67.59	V	118661.35	19937.79	98723.56	83.20	V	117178.87	34757.03	82421.84	70.34

Appendix-2.2 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
49	Irrigation		0.00	0.00	0.00	0.00	V	47988.18	32928.63	15059.55	31.38	V	62454.03	40983.45	21470.58	34.38
52	Animal Husbandry		0.00	0.00	0.00	0.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
55	Forestry & Wild life	V	100.00	67.47	32.53	32.53	V	132.00	0.00	132.00	100	V	400.41	62.66	337.75	84.35
58	Industries	V	14792.01	4859.44	9932.57	67.15	V	12239.00	3045.03	9193.97	75.12	V	15132.22	6982.23	8149.99	53.86
59	Sericulture & Weaving	V	50.50	0.75	49.75	98.51	V	430.30	0.00	430.30	100	V	30.00	0.00	30.00	100
60	Cottage Industries		0.00	0.00	0.00	0.00	V	60.00	19.59	40.41	67.35	V	1660.00	17.00	1643.00	98.98
61	Mines & Minerals	V	2500.00	200.00	2300.00	92.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
62	Power (Electricity)	V	34701.00	22101.74	12599.26	36.31	V	39046.30	22389.47	16656.83	42.66	V	51087.00	18126.97	32960.03	64.52
63	Water Resources	V Ch	110554.59 12.07	27725.89 0.00	82828.70 12.07	74.92 100	V	66908.58 0.00	23036.76 0.00	43871.82 0.00	65.57 0.00	V	90737.36 0.00	28305.70 0.00	62431.66 0.00	68.80 0.00
64	Roads & Bridges	V	104188.31	60386.62	43801.69	42.04	V	78840.79	41031.30	37809.49	47.96	V	105683.17	58092.59	47590.58	45.03
65	Tourism		0.00	0.00	0.00	0.00	V	3612.74	1141.89	2470.85	68.39	V	4316.71	3010.84	1305.87	30.25
68	Loans to Govt. servants	V	442.33	221.85	220.48	49.85	V	110.00	9.85	100.15	91.05	V	110.00	9.24	100.76	91.60
70	Hill Areas		0.00	0.00	0.00	0.00	V	106.00	0.00	106.00	100		0.00	0.00	0.00	0.00
73	Urban Dev. (GDD)	V	29976.00	17874.57	12101.43	40.37	V	4577.50	539.65	4037.85	88.21		0.00	0.00	0.00	0.00
75	Information Technology	V	5882.00	2409.39	3472.61	59.04	V	5445.00	2067.50	3377.50	62.03	V	2930.22	1495.97	1434.25	48.95
76	Hill Areas Department (KAAC)		0.00	0.00	0.00	0.00	V	0.00	0.00	0.00	0.00	V	14036.49	8980.15	5056.34	36.02
77	Hill Areas Department (NCHAC)	V	2837.00	828.28	2008.72	70.80	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
78	Welfare of PT, BC (BTC)	V	22318.98	6314.66	16004.32	71.71	V	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Total Grant			482726.95	196324.96	286401.99	59.33		403160.25	155609.75	247550.50	61.40		502643.04	213646.20	288996.84	57.50

V: Voted; Ch: Charged

Appendix 2.3

(Reference: Paragraph 2.2.15; Page 62)

Statement of Savings of Surrender for 2011-12 submitted to the Finance Department by different Controlling Officers beyond the closure of the Financial Year 2011-12

(₹ in crore)

Sl No.	By whom the surrender is communicated	Grant No.	Major Head	Voted/ Charged	Budget Provision	Amount surrender	Date on which surrender was Communicated	Number of days delayed after closure of the financial Year
1	2	3	4	5	6	7	8	9
1	Director of Medical Education, Khanapara, Guwahati	29	2210	Voted	59.17	10.64	03-04-12	3
2	District Gazetteers, Assam, Guwahati	71	2202	Voted	0.67	0.34	27-04-12	27
3	Secretary, Assam Public Service Commission		2051	Charged	6.97	0.41	28-05-12	58
4	Under Secretary, Public Health Engineering Department, Assam, Guwahati	30	2215	Voted	233.02	10.39	29-05-12	59
				Voted	13.50	1.76		
5	Under Secretary, Home Department, Assam, Guwahati	18	2070	Voted	99.60	18.42	01-06-12	62
6	Deputy Secretary to the Government of Assam, Cultural Affairs, Guwahati	27	2205 (Director of Library Service)	Voted	6.00	0.56	31-05-12	61
			2205 (Director of Museum)	Voted	5.58	0.07		
				Voted	2.54	2.29		
				Voted	0.67	0.32		
7	Director, Assam Institute of Research for Tribals & SCs	38	2225	Voted	0.04	0.04	30-04-12	30
8	Special Officer to Commissioner of Lower Assam Division, Guwahati	12	2053	Voted	0.10	0.08	30-05-12	60
9	Director Audit (Local Fund), Guwahati	13	2054	Voted	1.62	0.47	29-05-12	59
10	Joint Secretary, Govt. of Assam, R&DM Department.	72	2235	Voted	84.89	56.13	28-05-12	58
11	Director, Handloom & Textiles Department	59	2851	Voted	57.83	3.09	30-05-12	60
				Voted	63.52	8.98		
12	Deputy Secretary to the Govt. of Assam, General Administration (B) Department.	20	2070 (Assam House, New Delhi)	Voted	5.26	0.22	02-06-12	63
			2070 (Trade Adviser & Director of Movements, GOA, Kolkata)	Voted	1.05	0.05		
			2070 (Assam House, Mumbai)	Voted	0.48	0.17		
13	OSD, Finance (EC-II) Department.	72	2235	Voted	84.89	56.13	06-06-12	67
14	Commissioner of Excise, Assam	8	2039	Voted	26.05	6.35	06-06-12	67
			2235	Voted	11.55	2.13		
15	Director of Economics and Statistics, Assam	17	4059	Voted	10.00	10.00	18-06-12	79
16	Director, SCERT, Assam	71	2202	Voted	21.64	5.77	18-06-12	79
				Voted	44.43	18.67		
TOTAL					841.07	213.48		

Appendix-2.4
(Reference: Paragraph 2.2.16; Page 62)
Non-utilization of budget provisions

(₹ in lakh)

Grant No.	Name of Grant/Appropriation	2009-10					2010-11					2011-12				
		V/Ch	Total Grant	Total Expenditure	Saving (+)	Percentage over savings	V/Ch	Total Grant	Total Expenditure	Saving (+)	Percentage over savings	V/Ch	Total Grant	Total Expenditure	Saving (+)	Percentage over savings
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
(a) Revenue Accounts																
4	Election		0.00	0.00	0.00	0.00	Ch	0.22	0.00	0.22	100		0.00	0.00	0.00	0.00
6	Land Revenue and Land Ceiling		0.00	0.00	0.00	0.00	Ch	0.90	0.00	0.90	100	Ch	3.70	0.00	3.70	100
18	Fire Service		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	1.00	0.00	1.00	100
20	Civil Defence and Home Guards		0.00	0.00	0.00	0.00	Ch	36.00	0.00	36.00	100		0.00	0.00	0.00	0.00
23	Pension and Other Retirement Benefit	Ch	554.00	0.00	554.00	100		0.00	0.00	0.00	0.00	Ch	555.00	0.00	555.00	100
24	Aid Materials	V	226.38	0.00	226.38	100	V	1.00	0.00	1.00	100	V	1.00	0.00	1.00	100
25	Misc. General Services		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	50.00	0.00	50.00	100
29	Medical and Public Health		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	30.00	0.00	30.00	100
37	Food Storage, Warehousing & Civil Supplies		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	0.73	0.00	0.73	100
49	Irrigation		0.00	0.00	0.00	0.00	Ch	6.62	0.00	6.62	100		0.00	0.00	0.00	0.00
55	Forestry & Wild Life	Ch	14.69	0.00	14.69	100	Ch	113.49	0.00	113.49	100		0.00	0.00	0.00	0.00
63	Water Resources	Ch	1.59	0.00	1.59	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
71	Education (Elementary & Secondary)		0.00	0.00	0.00	0.00	Ch	50.00	0.00	50.00	100		0.00	0.00	0.00	0.00
Total (a)			796.66	0.00	796.66	100		208.23	0.00	208.23	100		641.43	0.00	641.43	100

Appendix-2.4 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
(b) Capital Accounts																
14	Police		0.00	0.00	0.00	0.00	V	68.00	0.00	68.00	100		0.00	0.00	0.00	0.00
26	Education (Higher)	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100	V	10.00	0.00	10.00	100
37	Food Storage, Warehousing & Civil Supplies	V	70.48	0.00	70.48	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
39	Social Security, Welfare & Nutrition		0.00	0.00	0.00	0.00	V	151.50	0.00	151.50	100	V	10.00	0.00	10.00	100
52	Animal Husbandry		0.00	0.00	0.00	0.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
55	Forestry & Wild life		0.00	0.00	0.00	0.00	V	132.00	0.00	132.00	100		0.00	0.00	0.00	0.00
59	Sericulture and weaving		0.00	0.00	0.00	0.00	V	430.30	0.00	430.30	100	V	30.00	0.00	30.00	100
61	Mines & Minerals		0.00	0.00	0.00	0.00	V	1500.00	0.00	1500.00	100		0.00	0.00	0.00	0.00
63	Water Resources	Ch	12.07	0	12.07	100		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
70	Hill Areas		0.00	0.00	0.00	0.00	V	106.00	0.00	106.00	100		0.00	0.00	0.00	0.00
Total (b)			92.55	0.00	92.55	100		3897.80	0.00	3897.80	100		50.00	0.00	50.00	100
Grand Total (a+b)			889.21	0.00	889.21	100		4106.03	0.00	4106.03	100		691.43	0.00	691.43	100

V: Voted; Ch: Charged

Appendix 2.5

(Reference: Paragraph 2.2.17; Page 63)

Excess of expenditure over budget provisions under Revenue Account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	Revenue Account for the year 2009-10					Revenue Account for the year 2010-11					Revenue Account for the year 2011-12				
		V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant/ Appropriation	Total Expenditure	Excess	Percentage of excess over grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
12	District Admn.		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	Ch	31.16	288.87	257.71	827.05
15	Jails		0.00	0.00	0.00	0.00	Ch	4.50	5.50	1.00	22.22		0.00	0.00	0.00	0.00
22	Admn. Training		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	677.20	867.46	190.26	28.10
23	Pension and other retirement benefit		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	241076.00	312373.28	71297.28	29.57
27	Art and Culture	V	8860.75	10000.94	1140.19	12.87		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
40	Sainik Welfare & other Relief Programme	V	702.00	1636.55	934.55	133.13	V	1209.00	1634.85	425.85	35.22		0.00	0.00	0.00	0.00
42	Social Services		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
47	Trade Advisor	V	62.37	71.15	8.78	14.08		0.00	0.00	0.00	0.00	V	96.09	101.38	5.29	5.51
62	Power (Electricity)		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	4408.05	10479.41	6071.36	137.73
Total			9625.12	11708.64	2083.52	21.65		1213.50	1640.35	426.85	35.18		246288.50	324110.40	77821.90	31.60

V: Voted; Ch: Charged

Appendix 2.6

(Reference: Paragraph 2.2.17; Page 63)

Excess expenditure over budget provisions under Capital Account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	2009-10					2010-11					2011-12				
		V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant	V/ Ch	Total Grant	Total Expenditure	Excess	Percentage of excess over grant
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	State Legislature	V	1579.00	2044.55	465.55	29.48		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
11	Secretariat and Attached Offices	V	450.00	613.75	163.75	36.39		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
60	Cottage Industries	V	78.00	152.63	74.63	95.68		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
78	Welfare of Plain Tribe and Backward Classes (BTC)		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	V	8100.00	21605.68	13505.68	166.74
Total			2107.00	2810.93	703.93	33.41		0.00	0.00	0.00	0.00		8100.00	21605.68	13505.68	166.74

V: Voted; Ch: Charged

Appendix-2.7

(Reference: Paragraph 2.2.19; Page 64)

Statement showing persistent savings exceeding 30 per cent in respect of Grants/Appropriations under Revenue and Capital account

(₹ in lakh)

Grant No.	Name of Grant/ Appropriation	2009-10				2010-11				2011-12			
		Total Grant	Total Expenditure	Savings	Percentage of savings	Total Grant	Total Expenditure	Savings	Percentage of savings	Total Grant	Total Expenditure	Savings	Percentage of savings
1	2	3	4	5	6	7	8	9	10	11	12	13	14
6	Land Revenue & Land Ceiling Revenue Voted	19237.63	10079.77	9157.86	47.60	36799.27	12448.66	24350.61	66.17	32260.51	15523.08	16737.43	51.88
14	Police Revenue Charged	61.69	16.07	45.62	73.95	118.16	34.39	83.77	70.90	200	19.45	180.55	90.28
24	Aid Materials Revenue Voted	226.38	0.00	226.38	100	1.00	0.00	1.00	100	1.00	0.00	1.00	100
26	Education Capital Voted	10.00	0.00	10.00	100	10.00	0.00	10.00	100	10.00	0.00	10.00	100
31	Urban Development (Town & Country Planning) Revenue Voted	20927.15	10471.08	10456.07	49.96	22023.51	3117.02	18906.49	85.85	17108.85	6375.65	10733.20	62.73
32	Housing schemes Revenue Voted	295.42	176.36	119.06	40.30	452.84	152.10	300.74	66.41	621.27	418.47	202.80	32.64
33	Residential Buildings Revenue Voted	1290.11	581.23	708.88	54.95	1651.39	912.77	738.62	44.73	1966.83	1036.63	930.20	47.29
34	Urban Development (Municipal Admn. Deptt.) Revenue Voted	11583.50	4605.82	6977.68	60.24	11789.67	5573.90	6215.77	52.72	7287.18	1483.49	5803.69	79.64
44	NEC Schemes Revenue Voted	3788.66	592.34	3196.32	84.37	3154.00	332.65	2821.35	89.45	4287.70	608.81	3678.89	85.80
	Capital Voted	87092.33	28230.58	58861.75	67.59	118661.35	19937.79	98723.56	83.20	117178.87	34757.03	82421.84	70.34
45	Census, Surveys & Statistics Revenue Voted	2918.40	1984.81	933.59	31.99	3640.99	2462.77	1178.22	32.36	5241.40	3583.28	1658.12	31.64

Appendix-2.7 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14
46	Weights & Measures Revenue Voted	780.11	495.78	284.33	36.45	1404.78	696.44	708.34	50.42	1176.11	697.30	478.81	40.71
53	Dairy Development Revenue Voted	3560.12	2078.49	1481.63	41.62	4206.12	2122.59	2083.53	49.54	4342.15	2872.17	1469.98	33.85
56	Rural Development (Panchayat) Revenue Charged	18.38	5.58	12.80	69.64	15.54	0.15	15.39	99.03	15.48	4.54	10.94	70.67
58	Industries Capital Voted	14792.01	4859.44	9932.57	67.15	12239.00	3045.03	9193.97	75.12	15132.22	6982.23	8149.99	53.86
62	Power (Electricity) Capital Voted	34701.00	22101.74	12599.26	36.31	39046.30	22389.47	16656.83	42.66	51087.00	18126.97	32960.03	64.52
63	Water Resources Capital Voted	110554.59	27725.89	82828.70	74.92	66908.58	23036.76	43871.82	65.57	90737.36	28305.70	62431.66	68.80
66	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions Revenue Voted	134835.30	54989.44	79845.86	59.22	143871.10	35757.09	108114.01	75.15	101883.70	65582.27	36301.43	35.63
68	Loans to Govt. Servants Capital Voted	442.33	221.84	220.49	49.85	110.00	9.85	100.15	91.05	110.00	9.24	100.76	91.60
70	Hill Areas Revenue Voted	451.81	256.74	195.07	43.18	603.07	271.07	332.00	55.05	6219.59	156.97	6062.62	97.48
75	Information Technology Capital Voted	5882.00	2409.39	3472.61	59.04	5445.00	2067.50	3377.50	62.03	2930.22	1495.97	1434.25	48.95

Appendix-2.8
(Reference: Paragraph 2.3.2; Page 70)

Statement of various grants/appropriations where savings was 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)	54.88 44.26	12.09 17.47	22 39
2	3	Administration of Justice (Revenue Voted)	166.60	68.11	41
3	6	Land Revenue & Land Ceiling (Revenue Voted)	322.61	167.37	52
4	7	Stamps & Registration (Revenue Voted)	30.68	15.26	50
5	11	Secretariat & Attached Offices (Revenue Voted)	1698.38	479.30	28
6	13	Treasury & Accounts Administration (Revenue Voted)	99.83	40.87	41
7	14	Police (Revenue Voted)	2446.19	647.57	26
8	17	Administrative & Functional Buildings (Capital Voted)	232.36	157.59	68
9	25	Miscellaneous General Services (Revenue Voted)	361.69	102.79	28
10	27	Art & Culture (Revenue Voted)	101.69	50.07	49
11	31	Urban Development (Town & Country Planning) (Revenue Voted)	171.09	107.33	63
12	33	Residential Building (Capital Voted)	21.21	13.74	65
13	34	Urban Development (Municipal Admn. Department) (Revenue Voted)	72.87	58.04	80
14	36	Labor & Employment (Revenue Voted)	186.89	76.83	41
15	39	Social Security, Welfare & Nutrition (Revenue Voted)	1397.16	372.02	27
16	42	Social Services (Revenue Voted)	688.78	506.32	74
17	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	42.88 1171.79	36.79 824.22	86 70
18	45	Census, Surveys & Statistics (Revenue Voted)	52.41	16.58	32
19	48	Agriculture (Revenue Voted)	923.91	273.29	30
20	49	Irrigation (Revenue Voted) (Capital Voted)	511.25 624.54	214.28 214.71	42 34
21	50	Other Special Areas Programmes (Revenue Voted)	113.40	83.25	73

Appendix-2.8 (Concluded)

1	2	3	4	5	6
22	52	Animal Husbandry (Revenue Voted)	239.38	50.45	21
23	53	Dairy Development (Revenue Voted)	43.42	14.70	34
24	54	Fisheries (Revenue Voted)	90.89	35.67	39
25	55	Forestry & Wild Life (Revenue Voted)	443.32	183.22	41
26	57	Rural Development (Revenue Voted)	512.41	200.85	39
27	58	Industries (Revenue Voted) (Capital Voted)	95.82 151.32	23.48 81.50	25 54
28	59	Sericulture & Weaving (Revenue Voted)	214.62	59.43	28
29	60	Cottage Industries (Capital Voted)	16.60	16.43	99
30	62	Power (Electricity) (Capital Voted)	510.87	329.60	65
31	63	Water Resources (Capital Voted)	907.37	624.31	69
32	64	Roads & Bridges (Revenue Voted) (Capital Voted)	843.84 1056.83	224.66 475.90	27 45
33	65	Tourism (Revenue Voted) (Capital Voted)	31.12 43.17	15.26 13.06	49 30
34	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1018.84	363.02	36
35	70	Hill Areas (Revenue Voted)	62.20	60.63	97
36	72	Relief & Rehabilitation (Revenue Voted)	42.45	28.32	67
37	73	Urban Development (GDD) (Revenue Voted)	685.91	403.65	59
38	74	Sports & Youth Services (Revenue Voted)	58.30	18.32	31
39	75	Information Technology (Capital Voted)	29.30	14.34	49
40	76	Hill Areas Department (KAAC) (Revenue Voted) (Capital Voted)	655.43 140.36	168.86 50.56	26 36
41	77	Hill Areas Department (NCHAC) (Capital Voted)	46.87	10.92	23
Total			19477.99	8023.03	-

Appendix-2.9

(Reference: Paragraph 2.3.2; Page 70)

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

(₹ in crore)

SI No.	No. and Name of the Grant	Original	Supple- mentary	Total	Actual Expenditure	Savings
1	2	3	4	5	6	7
Revenue-Voted						
1	3- Administration of Justice	94.20	72.40	166.60	98.49	68.11
2	6- Land Revenue & Land Ceiling	321.43	1.18	322.61	155.24	167.37
3	11- Secretariat & Attached Offices	1693.29	5.09	1698.38	1219.08	479.30
4	14- Police	2311.61	134.58	2446.19	1798.62	647.57
5	25- Miscellaneous General Services	361.69	-	361.69	258.90	102.79
6	26- Education (Higher Education)	1021.95	54.10	1076.05	943.91	132.14
7	27- Art and Culture	96.12	5.57	101.69	51.62	50.07
8	29- Medical & Public Health	1478.59	174.78	1653.37	1460.92	192.45
9	31- Urban Development (Town & Country Planning)	171.09	-	171.09	63.76	107.33
10	34- Urban Development (Municipal Administration Department)	72.87	-	72.87	14.83	58.04
11	36- Labour & Employment	183.70	3.19	186.89	110.06	76.83
12	38- Welfare of SCs/STs & OBCs etc.	604.73	26.26	630.99	507.17	123.82
13	39- Social Security, Welfare & Nutrition	1387.04	10.12	1397.16	1025.14	372.02
14	42- Social Services	677.25	11.53	688.78	182.46	506.32
15	48- Agriculture	904.72	19.19	923.91	650.62	273.29
16	49- Irrigation	510.76	0.49	511.25	296.97	214.28
17	50- Other Special areas Programmes	98.44	14.96	113.40	30.15	83.25
18	52- Animal Husbandry	231.00	8.38	239.38	188.93	50.45
19	55- Forestry & Wild Life	384.68	58.64	443.32	260.10	183.22
20	56- Rural Development (Panchayat)	541.78	10.06	551.84	501.04	50.80
21	57- Rural Development	512.37	0.04	512.41	311.56	200.85
22	59- Sericulture & Weaving	200.12	14.50	214.62	155.19	59.43
23	64- Roads & Bridges	621.93	221.91	843.84	619.18	224.66
24	66- Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1018.25	0.59	1018.84	655.82	363.02
25	70- Hill Areas	62.20	-	62.20	1.57	60.63

Appendix-2.9 (Concluded)

1	2	3	4	5	6	7
26	71- Education (Elementary, Secondary etc.)	5854.06	147.51	6001.57	5097.57	904.00
27	73- Urban Development (GDD)	643.28	42.63	685.91	282.26	403.65
28	76- Hill Areas Department (KAAC)	645.03	10.40	655.43	486.57	168.86
29	78- Welfare of Plain Tribes & Other Backward Classes (BTC)	1063.82	25.18	1089.00	1028.44	60.56
Revenue-Charged		NIL				
Capital-Voted						
30	17- Administrative & Functional Buildings	217.53	14.83	232.36	74.77	157.59
31	44- North Eastern Council Schemes	924.59	247.20	1171.79	347.57	824.22
32	49- Irrigation	599.54	25.00	624.54	409.83	214.71
33	58- Industries	110.22	41.10	151.32	69.82	81.50
34	62- Power (Electricity)	510.87	-	510.87	181.27	329.60
35	63- Water Resources	713.69	193.68	907.37	283.06	624.31
36	64- Roads & Bridges	1001.78	55.05	1056.83	580.93	475.90
37	76- Hill Areas Department (KAAC)	110.04	30.32	140.36	89.80	50.56
Total		27956.26	1680.46	29636.72	20493.22	9143.50

Appendix-2.10

(Reference: Paragraph 2.3.3; Page 71)

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

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Expenditure
1	12	District Administration (Revenue Charged)	0.31	2.89	2.58	832
2	22	Administrative Training (Revenue Voted)	6.77	8.67	1.90	28
3	23	Pension and other Retirement Benefits (Revenue Voted)	2410.76	3123.73	712.97	30
4	62	Power (Electricity) (Revenue Voted)	44.08	104.79	60.71	138
5	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	81.00	216.06	135.06	167
Total			2542.92	3456.14	913.22	

Appendix-2.11

(Reference: Paragraph 2.3.4; Page 71)

Statement showing expenditure without provision

			(₹ in crore)
Sl No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head		Expenditure without provision
1	2		3
1	3-2014-2921	National Law School and Judicial Academy, Assam, Guwahati	4.50
2	11-2052-0460-998	Scheme of Impact Analysis of NE Industrial Investments	0.02
3	11-3451-1421-718	Untied Fund	73.80
4	14-2055-0433	Police Range, Sixth Schedule (Pt. I) Areas	2.19
5	14-2055-3191-510	Security for railway Projects, Sixth Schedule (Pt. I) Areas	1.58
6	14-2055-0446	Armed Police Battalion, Sixth Schedule (Pt. I) Areas	21.18
7	14-2055-0447	Assam Nagaland Border, Sixth Schedule (Pt. I) Areas	0.23
8	14-2055-0145	District Police Proper, Sixth Schedule (Pt. I) Areas	10.86
9	14-2055-0281	Home Guard, Sixth Schedule (Pt. I) Areas	1.44
10	14-2055-0449	New Police station and Outposts, Sixth Schedule (Pt. I) Areas	3.00
11	14-2055-0464	Police Guards for SBI Branch, Sixth Schedule (Pt. I) Areas	0.31
12	14-2055-1015-491	Reimbursable from Government of India, Sixth Schedule (Pt. I) Areas	0.17
13	14-2055-3191-632	District Police Proper, Sixth Schedule (Pt. I) Areas	0.30
14	14-2055-0474	Village Police/Village Defence Organisation, Sixth Schedule (Pt. I) Areas	0.34
15	14-2055-0478	Police Hospital, Sixth Schedule (Pt. I) Areas	0.22
16	14-2055-0483	New Two Indian Reserve Battalions, Sixth Schedule (Pt. I) Areas	4.05
17	17-4059-3660-701	Construction of Circle Office	2.00
18	23-2071-104	Gratuities, General, Sixth Schedule (Pt. I) Areas	12.42
19	23-2071-105	Family Pensions, General, Sixth Schedule (Pt. I) Areas	13.00
20	23-2071-115	Leave Encashment Benefits, General, Sixth Schedule (Pt. I) Areas	6.50
21	25-2075-3888	Expenditure in connection with the revision of Pay & Pension, Sixth Schedule (Pt. I) Areas	8.97
22	27-2075-0543	Artist Pension, General	1.35
23	27-2205-0680-640	Sarat Singha Memorial Complex, General	0.15
24	33-4216-1501	Administration of Justice, General	0.17
25	38-2225-2844	Special Incentive for ST (P) Meritorious Students, General	0.62
26	41-2245-4672	Rehabilitation Grants, Sixth Schedule (Pt. I) Areas	2.42
27	44-4552-5348	Non-Lapsable Central Pool of Resource (NLCPR), General	25.98
28	49-2701-0291-128	Debit to Stock, General	0.99
29	55-2406-1263	Raising Plant of Non Timber Forest Produced including Medicinated Plant, General	4.31
30	63-2711-0291	Miscellaneous Public Works Advances, General	12.35
31	63-4711-0120	Brahmaputra Flood Control Project, General	1.87
32	63-4711-4078-221	AIFRERMA, General	50.00
33	72-2235-0933	Relief Grants for Relief & Rehabilitation for Disturbance Grants, Sixth Schedule (Pt. I) Areas	0.46
34	73-2217-800	Other Expenditure, General	57.37
35	76-2211-0769	Rural Family Welfare Planning Centre (Main Centre), Sixth Schedule (Pt. I) Areas	0.74
36	76-2225-770	Project Admn. Entertainment of Project Director ITDP, Sixth Schedule (Pt. I) Areas	0.28
37	76-2236-5128-876	Nutrition (Pre-School/School feeding), Sixth Schedule (Pt. I) Areas	2.01
38	76-2402-0122-602	Nature Conservation, Sixth Schedule (Pt. I) Areas	0.37
39	76-2402-0122-603	Building and Approach Road, Sixth Schedule (Pt. I) Areas	0.48
40	76-2402-1136	Bamboo Plantation/Regeneration, Sixth Schedule (Pt. I) Areas	1.30
41	76-2402-1141	Protective Afforestation, Sixth Schedule (Pt. I) Areas	0.56
42	76-2402-103-1144	Terracing with water distribution/harvesting, Sixth Schedule (Pt. I) Areas	1.79
43	76-2406-1229	Working plan Organisation, Sixth Schedule (Pt. I) Areas	0.96
44	76-2406-0121	Buildings, Sixth Schedule (Pt. I) Areas	2.49
45	76-2406-1230	Road & Bridges, Sixth Schedule (Pt. I) Areas	0.37

Appendix-2.11 (Concluded)

1	2		3
46	76-2406-1238	Forest Protection Force, Sixth Schedule (Pt. I) Areas	0.18
47	76-2406-1240	Amenities to Staff & Labourer, Sixth Schedule (Pt. I) Areas	1.24
48	76-2406-1245	Nursery, Sixth Schedule (Pt. I) Areas	1.31
49	76-2406-1251	Medical and Aromatic Plants Garden, Sixth Schedule (Pt. I) Areas	3.93
50	76-2406-1256	Plantation of Quickgrowing Species, Sixth Schedule (Pt. I) Areas	7.72
51	76-2406-1286	Botanical Garden (Zoo), Sixth Schedule (Pt. I) Areas	1.15
52	76-2406-2869	Recreation Park at Diphu & Hamren, Sixth Schedule (Pt. I) Areas	0.58
53	76-4216-0220	Public Works, Sixth Schedule (Pt. I) Areas	0.26
54	76-4552-5348	Non-lapsable Central Pool of Resource (NLCPR), Sixth Schedule (Pt. I) Areas	7.86
55	76-4552-2115	Greater Bokajan Water Supply Scheme, Sixth Schedule (Pt. I) Areas	0.43
56	76-4552-2146	Development of Tourism Infrastructure at Bagari Entry point at Kaziranga National Park, Sixth Schedule (Pt. I) Areas	0.40
57	77-2215-1629	Upgradation of Standard of Admn. Award of 11 th Finance Commission, Sixth Schedule (Pt. I) Areas	0.95
58	77-2401-1100	Development of Progeny Orchards and Bigger Nurseries, Sixth Schedule (Pt. I) Areas	2.21
59	77-2402-1143	Land Improvement, Sixth Schedule (Pt. I) Areas	0.22
60	77-2402-1144	Terracing with water distribution/harvesting, Sixth Schedule (Pt. I) Areas	1.79
61	77-2406-1230	Roads & Bridges, Sixth Schedule (Pt. I) Areas	1.01
62	77-2406-1240	Amenities to Staff & Labourer, Sixth Schedule (Pt. I) Areas	0.48
63	77-2406-1256	Plantation of Quickgrowing Species, Sixth Schedule (Pt. I) Areas	1.41
64	77-2406-1259	Rehabilitation of degraded Forests, Sixth Schedule (Pt. I) Areas	0.43
65	77-2406-1286	Botanical Garden (Zoo), Sixth Schedule (Pt. I) Areas	0.24
66	77-2415-1308	Silvicultural Work, Sixth Schedule (Pt. I) Areas	0.19
67	77-4552-1230	Roads & Bridges, Sixth Schedule (Pt. I) Areas	0.42
68	78-2058-101	Purchase and Supply of Stationery Stores, Sixth Schedule (Pt. I) Areas	1.82
69	78-2202-052	Equipment, Sixth Schedule (Pt. I) Areas	0.53
70	78-2202-053	Maintenance of Buildings, Sixth Schedule (Pt. I) Areas	0.17
71	78-2202-101	Government Primary Schools, Sixth Schedule (Pt. I) Areas	1.55
72	78-2202-110	Assistance to Non-Government Secondary Schools, Sixth schedule (Pt. I) Areas	1.91
73	78-2202-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	9.92
74	78-2203-112	Engineering/Technical Colleges and Institutes, Sixth Schedule (Pt. I) Areas	10.53
75	78-2204-0800-541	Games and Athletics, Sixth Schedule (Pt. I) Areas	0.29
76	78-2215-0777	Accelerated Rural Water Supply Scheme, Sixth Schedule (Pt. I) Areas	1.51
77	78-2235-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	1.19
78	78-2404-1198	Expansion of Creamery Centres, Sixth Schedule (Pt. I) Areas	2.20
79	78-2425-1317-108	Assistance to Other Co-operatives, Sixth Schedule (Pt. I) Areas	3.57
80	78-2851-3195	Catalytic Development Programmes (CDP), Sixth Schedule (Pt. I) Areas	0.91
81	78-4059-2998	Construction of Bodoland Guest House at Gossaigaon, Sixth Schedule (Pt. I) Areas	2.09
82	78-4552-3240	Various Project and Schemes for BTAC as per memorandum of settlement, Sixth Schedule (Pt. I) Areas	8.91
83	78-4701-011	Champabati Irrigation Project, Sixth Schedule (Pt. I) Areas	0.23
84	78-4702-0160	Flow Irrigation, Sixth Schedule (Pt. I) Areas	90.00
85	78-4711-0120	Brahmaputra Flood Control Project, Sixth Schedule (Pt. I) Areas	1.92
86	78-4711-0107	Assistance to the Bodoland Autonomous Council, Sixth Schedule (Pt. I) Areas	15.13
87	78-5054-337	Road Works, Sixth Schedule (Pt. I) Areas	65.86
88	78-5452-2823	Construction of Bodoland Movement Cementary cum Tourist Centre at Deborgaon, Kokrajhar, Sixth Schedule (Pt. I) Areas	5.26
Total			596.38

Appendix-2.12

(Reference: Paragraph 2.3.5; Page 71)

Statement showing the amount debited head-wise and credited to '8443'

					(₹ in crore)
Sl No.	Name of the Department	Debit Head	Credit Head	Month of crediting	Credit Amount
1	Agriculture	2401	8443	March 2012	23.74
2	Animal Husbandry	2403	8443	March 2012	13.45
3	Assembly Secretariat	2058	8443	March 2012	3.11
4	Border Areas Development	2575	8443	March 2012	7.33
5	Co-operation	2425	8443	March 2012	0.10
6	Health	2010	8443	March 2012	13.52
7	Mines, Minerals and Power	4853	8443	March 2012	3.78
8	Panchayat and Rural Development	2515	8443	March 2012	0.25
9	Printing and Stationery	2058	8443	March 2012	1.50
10	Secretariat Administration	2052	8443	March 2012	435.96
11	Secretariat Administration	2070	8443	March 2012	1.09
12	Secretariat Administration	3451	8443	March 2012	7.42
13	Social Welfare	2235	8443	March 2012	1.00
14	Social Welfare	2575	8443	March 2012	31.05
15	Water Resources	4711	8443	March 2012	50.00
16	Welfare of Plain Tribes and Backward Classes.	2225	8443	March 2012	72.77
Total					666.07

Appendix-2.13

(Reference: Paragraph 2.3.6; Page 72)

Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess	State of consideration by Public Accounts Committee (PAC)
1	2	3	4	5
2002-03	5-grants 6-appropriations	Revenue Voted -2, 21, 23 and 49 Capital Voted -67 Revenue Charged -Head of State, 4, 6, 23, 49 Capital Charged -Public Debt and Servicing of Debt	1618.86	Regularized vide 117 th PAC Report placed before the House on 03-04-2008, Act awaited.
2003-04	4-grants 3-appropriations	Revenue Voted -10, 19, and 66 Capital Voted -34 Revenue Charged -12 and 23 Capital Charged -Public Debt and Servicing of Debt	404.36	Regularized vide 117 th PAC Report placed before the House on 03-04-2008, Act awaited.
2004-05	5-grants 6-appropriations	Revenue Voted -42 and 47 Capital Voted -31, 58 and 73 Revenue Charged -12, 14, 18, 36, 49 and 56	5.88	Regularized vide 117 th PAC Report placed before the House on 03-04-2008, Act awaited.
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	6-grants	Revenue Voted -27, 40 and 47 Capital Voted -1, 11 and 60	27.87	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
2010-11	2-grants	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.
Total			2365.94	

Appendix-2.14

(Reference: Paragraph 2.3.8; Page 73)

Cases where supplementary provision (₹10 lakh or more in each case) proved unnecessary

(₹ in crore)

Sl No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
1	2	3	4	5	6
Revenue (Charged)					
1	Appropriation: Head of State	4.84	4.13	0.71	0.11
2	3- Administration of Justice	38.17	30.95	7.22	1.32
3	Appropriation: Public Service Commission	6.69	6.53	0.16	0.28
4	Appropriation: Public Debt and Servicing of Debt	2231.88	2207.50	24.38	5.50
Total for Revenue (Charged)		2281.58	2249.11	32.47	7.21
Revenue (Voted)					
5	1- State Legislature	52.75	42.79	9.96	2.13
6	6- Land Revenue & Land Ceiling	321.43	155.23	166.20	1.18
7	9- Transport Services	134.65	123.65	11.00	6.09
8	11- Secretariat & Attached Offices	1693.29	1219.08	474.21	5.09
9	12- District Administration	115.62	105.71	9.91	11.01
10	14- Police	2311.61	1798.62	512.99	134.58
11	15- Jails	53.30	48.36	4.94	4.39
12	16- Stationery & Printing	24.32	24.30	0.02	4.00
13	18- Fire Services	97.42	85.27	12.15	8.19
14	19- Vigilance Commission and Others	44.25	39.75	4.50	3.01
15	20- Civil Defence and Home Guards	145.22	131.55	13.67	3.57
16	26- Education (Higher)	1021.95	943.91	78.04	54.10
17	27- Art & Culture	96.12	51.62	44.50	5.57
18	29- Medical and Public Health	1478.59	1460.92	17.67	174.78
19	33- Residential Building	15.28	10.37	4.91	4.39
20	36- Labour and Employment	183.70	110.06	73.64	3.19
21	38- Welfare of Scheduled Castes/ Scheduled Tribes & Other Backward Classes etc.	604.74	507.17	97.57	26.26
22	39- Social Security, Welfare and Nutrition	1387.04	1025.14	361.90	10.12
23	42- Social Services	677.25	182.46	494.79	11.53
24	43- Co-operation	62.16	55.35	6.81	0.79
25	45- Census, Surveys and Statistics	51.40	35.83	15.57	1.02
26	48- Agriculture	904.72	650.62	254.10	19.19
27	49- Irrigation	510.76	296.97	213.79	0.49
28	50- Other Special Areas Programmes	98.44	30.15	68.29	14.97
29	51- Soil and Water Conservation	41.17	37.38	3.79	0.10
30	52- Animal Husbandry	231.00	188.93	42.07	8.38
31	54- Fisheries	79.83	55.22	24.61	11.05
32	55- Forestry and Wild Life	384.68	260.10	124.58	58.64
33	56- Rural Development (Panchayat)	541.78	501.04	40.74	10.06
34	58- Industries	94.79	72.33	22.46	1.03
35	59- Sericulture and Weaving	200.12	155.19	44.93	14.50

Appendix-2.14 (Concluded)

1	2	3	4	5	6
36	60- Cottage Industries	51.45	42.33	9.12	1.20
37	64- Roads & Bridges	621.93	619.18	2.75	221.91
38	65- Tourism	27.50	15.86	11.64	3.62
39	66- Compensation & Assignment to LB & Panchayati Raj Institutions	1018.25	655.82	362.43	0.59
40	67- Horticulture	12.80	6.02	6.78	0.27
41	71- Education (Elementary, Secondary etc.)	5854.06	5097.57	756.49	147.51
42	73- Urban Development (GDD)	643.28	282.26	361.02	42.63
43	74- Sports & Youth Services	56.68	39.98	16.70	1.62
44	76- Hill Areas (KAAC)	645.03	486.57	158.46	10.40
45	77- Hill Areas (NCHAC)	298.09	274.72	23.37	9.43
46	78- Welfare of Plain Tribes & Backward Classes (BTC)	1063.82	1028.44	35.38	25.18
Total for Revenue (Voted)		23952.27	18953.82	4998.45	1077.76
A.	Total for Revenue (Charged + Voted)	26233.85	21202.93	5030.92	1084.97
Capital (Charged)					
NIL					
Total for Capital (Charged)		-	-	-	-
Capital (Voted)					
47	1- State Legislature	40.96	26.79	14.17	3.30
48	17- Administrative & Functional Buildings	217.53	74.78	142.75	14.83
49	34- Urban Development (Municipal Administration Department)	16.10	10.13	5.97	1.60
50	44- North Eastern Council Schemes	924.59	347.57	577.02	247.20
51	49- Irrigation	599.54	409.83	189.71	25.00
52	58- Industries	110.22	69.82	40.40	41.10
53	63- Water Resources	713.69	283.06	430.63	193.68
54	64- Roads & Bridges	1001.78	580.93	420.85	55.05
55	65- Tourism	37.28	30.11	7.17	5.89
56	76- Hill Areas (Karbi Anglong Autonomous Council)	110.04	89.80	20.24	30.32
Total for Capital (Voted)		3771.73	1922.82	1848.91	617.97
B.	Total for Capital (Charged + Voted)	3771.73	1922.82	1848.91	617.97
Grand Total (A+B)		30005.58	23125.75	6879.83	1702.94

Appendix-2.15 (A)
(Reference: Paragraph 2.3.9; Page 73)
Excess re-appropriation of funds

(₹ in lakh)

Sl No.	Grant No.	Description	Head of Account	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	1	051 Construction 1846 Construction by P.W.D. PCC Division 636 Construction of police Control Room (NTA Voted)	4217	61.45	(-) 31.83
2	14	101 Criminal Investigation and Vigilance 0443 Special Branch (NTA Voted)	2055	38.71	(-) 22.88
3	15	001 Direction and Administration 0172 Headquarter's Establishment (NTA Voted)	2056	465.95	(-) 214.05
4	71	101 Inspection 0179 Inspection of Government School (NTA Voted)	2202	230.81	(-) 200.65

Appendix-2.15 (B)
(Reference: Paragraph 2.3.9; Page 73)
Unnecessary re-appropriation of funds

(₹ in lakh)

SI No.	Grant No.	Description	Head of Account	Reappropriation	Final excess (+)/ Savings (-)
1	2	3	4	5	6
1	4	103 Preparation and Printing of Electoral Rolls 0144 District establishment (TA Voted)	2015	11.34	(-) 381.92
		106 Charges for conduct of elections to State/Union Territory Legislature (TA Voted)		38.66	(-) 458.84
2	9	800 Other Expenditure 902 Operation (NTA Voted)	3056	6.72	(-) 289.78
3	14	109 District Police 0145 District Police Proper (NTA Voted)	2055	28.49	(-) 12,317.07
4	15	101 Jails 0486 District Jails (TA Voted)	2056	7.68	(-) 34.82
5	26	103 Government Colleges and Institutes 610 For Publication of College Magazine (NTA Voted)	2202	127.00	(-) 199.00
		05 Language Development 219 Institute of Development of Indigenous Language of Assam (A.B.I.L.A.C) (NTA Voted)		5.00	(-) 37.61
6	26	112 Engineering/Technical Colleges and Institutes (NTA Voted)	2203	140.00	(-) 198.73
7	29	110 Hospital & Dispensary 0717 Guwahati Medical College Hospital, Guwahati (NTA Voted)	2210	100.00	(-) 659.89
8	30	102 Rural Water Supply Programmes 0778 Rural Water Supply (NTA Voted)	2215	66.33	(-) 210.34
9	43	107 Assistance to Credit Co-operatives 1327 Subsidy to CLMB/ASCARD Bank (NTA Voted)	2425	37.54	(-) 37.54
10	71	101 Government Primary schools 0292 Pre-Primary school (NTA Voted)		3.50	(-) 123.83
		800 Other Expenditure 223 Other Miscellaneous Charges (NTA Voted)		200.00	(-) 200.00
		849 Providing free Uniform to the Student upto Class VII (AVY) (NTA Voted)	2202	60.64	(-) 60.64
		110 Assistance to Non-Government Secondary Schools 0269 Government Teachers Serving in Non-Government Secondary Schools (NTA Voted)		5,701.24	(-) 6,712.67

Appendix-2.16

(Reference: Paragraph 2.3.10; Page 73)

Cases of substantial surrenders (amount exceeding ₹25 lakh) made during the year

(₹ in crore)						
Sl No.	Number and title of Grant/ Appropriation	Name of the Scheme (Head of Account)	General/ Sixth Schedule	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6	7
1	Head of State	2012- President, Vice-President/ Governor, Administrator of Union Territories II- State Plan and Non Plan Schemes 03- Governor/Administrator of Union Territories 090- Secretariat	General	1.74	0.55	32
2	3-Administration of Justice	2014- Administration of Justice II- State Plan and Non Plan Schemes 800- Other Expenditure {0185} Legal aid to the Poor	General	6.47	0.53	8
3	6-Land Revenue and Land Ceiling	2029- Land Revenue II- State Plan and Non Plan Schemes 103- Land Records {0146} District Charges	General	102.32	0.45	0.44
4	Public Service Commission	2051- Public Service Commission II- State Plan and Non Plan Schemes 102- State Public Service Commission	General	6.97	0.41	6
5	14-Police	2055- Police II- State Plan and Non Plan Schemes 101- Criminal Investigation and Vigilance {0444} Anti-Corruption Branch	General	4.22	1.19	28
6	22-Administrative Training	2070- Other Administrative Services II- State Plan and Non Plan Schemes 003- Training {0505} Training Scheme for I.A.S/A.C.S Officers in Assam	General	4.07	0.71	17
7	27-Art and Culture	2205- Art and Culture II- State Plan and Non Plan Schemes 105- Public Libraries {0698} Directorate of Library Services (i) Improvement of Library Services	General	9.63	0.63	7
8	34-Urban Development (Municipal Administration Department)	2217- Urban Development II- State Plan and Non Plan Schemes 80- General 001- Direction and Administration {0801} Directorate of Municipal Administration	General	3.89	0.58	15
9	38-Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes	2225- Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes III- Centrally Sponsored Schemes 02- Welfare of Scheduled Tribes 001- Direction and Administration {0825} Tribal Research Institute (Research and Training)	General	1.28	0.42	33

Appendix-2.16 (Concluded)

1	2	3	4	5	6	7
10	61-Mines and Minerals	4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries II- State Plan and Non Plan Schemes 60- Other Mining and Metallurgical Industries 190- Investment in Public Sector & Other Undertakings {5257} Share Contribution to Assam Mineral Development Corporation Ltd.	General	5.39	1.61	30
11	62-Power (Electricity)	2045- Other Taxes and Duties on Commodities and Services II- State Plan and Non Plan Schemes 103 Collection Charges-Electricity Duty {1787} Inspectorate of Electricity	General	4.13	0.92	22
12	68-Loans to Government Servants	7610- Loan to Government Servants, etc II- State Plan and Non Plan Schemes 201- House Building Advances {1609} To All India Services	General	0.40	0.40	100
13	72-Relief & Rehabilitation	2235- Social Security and Welfare II- State Plan and Non Plan Schemes 01- Rehabilitation 202- Other Rehabilitation Schemes {0933} Relief Grants for Relief & Rehabilitation for Disturbance Grants	General	42.42	28.04	66
Total				192.93	36.44	19

Appendix-2.17

(Reference: Paragraph 2.3.11; Page 74)

Surrenders in excess of actual savings (₹50 lakh or more)

(₹ in crore)

Sl No.	Number and name of the grant/appropriation	Total grant/appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	56-Rural Development (Panchayat)	551.84	50.80	52.18	1.38
2	65-Tourism	31.12	15.26	15.92	0.66
Total		582.96	66.06	68.10	2.04

Appendix-2.18

(Reference: Paragraph 2.3.12; Page 74)

Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(₹ in crore)

SI No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
I-Grant			
1	3	Administration of Justice (Revenue Charged)	8.55
2	5	Sales Tax & Other Taxes (Revenue Voted)	14.87
3	6	Land Revenue & Land Ceiling (Revenue Charged)	0.04
4	8	Excise and Prohibition (Revenue Voted)	7.95
5	9	Transport Services (Revenue Voted) (Capital Voted)	17.08 0.60
6	11	Secretariat & Attached Offices (Capital Voted)	1.50
7	14	Police (Revenue Charged) (Capital Voted)	1.81 42.34
8	17	Administrative & Functional Buildings (Revenue Voted)	6.38
9	18	Fire Services (Revenue Voted)	20.34
10	20	Civil Defence & Home Guards (Revenue Voted)	17.25
11	23	Pensions & Other Retirement Benefits (Revenue Charged)	5.55
12	24	Aid Materials (Revenue Voted)	0.01
13	25	Miscellaneous General Services (Revenue Charged)	0.50
14	26	Education (Higher Education) (Revenue Voted) (Capital Voted)	132.14 0.10
15	28	States Archives (Revenue Voted)	0.10
16	29	Medical & Public Health (Revenue Voted) (Revenue Charged)	192.45 0.30
17	30	Water Supply and Sanitation (Capital Voted)	8.82
18	32	Housing Schemes (Capital Voted)	0.08
19	33	Residential Building (Revenue Voted) (Capital Voted)	9.30 13.74
20	34	Urban Development (Municipal Administration Department) (Capital Voted)	7.57
21	38	Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes etc. (Capital Voted)	0.24
22	39	Social Security, Welfare and Nutrition (Revenue Voted) (Capital Voted)	372.02 0.10
23	40	Sainik Welfare & Other Relief Programmes etc. (Revenue Voted)	9.06
24	41	Natural Calamities (Revenue Voted)	5.34
25	42	Social Services (Revenue Voted)	506.32
26	44	North Eastern Council Schemes (Revenue Voted)	36.79

Appendix-2.18 (Concluded)

1	2	3	4
27	45	Census, Surveys & Statistics (Revenue Voted)	16.58
28	46	Weights and Measures (Revenue Voted)	4.79
29	48	Agriculture (Revenue Voted)	273.29
30	51	Soil & Water Conservation (Revenue Voted)	3.89
31	52	Animal Husbandry (Revenue Voted) (Revenue Charged)	50.45 0.31
32	53	Dairy Development (Revenue Voted)	14.70
33	54	Fisheries (Revenue Voted)	35.67
34	55	Forestry & Wild Life (Revenue Voted) (Capital Voted)	183.23 3.38
35	62	Power (Electricity) (Capital Voted)	329.60
36	63	Water Resources (Revenue Voted) (Capital Voted)	11.47 624.32
37	64	Roads and Bridges (Revenue Voted) (Capital Voted)	224.66 475.91
38	66	Compensation and Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	363.01
39	67	Horticulture (Revenue Voted)	7.05
40	69	Scientific Services and Research (Revenue Voted)	4.16
41	70	Hill Areas (Revenue Voted) (Capital Voted)	60.63 0.30
42	71	Education (Elementary, Secondary etc.) (Revenue Voted)	904.01
43	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	403.65 1.51
44	74	Sports and Youth Services (Revenue Voted)	18.32
45	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Capital Voted)	50.56
46	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted) (Capital Voted)	32.81 10.92
47	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	60.57
Total			5608.99
II—Appropriation			
48	-	Public Debt & Servicing of Debt (Revenue Charged) (Capital Charged)	29.88 19.00
Total			48.88
Grand Total			5657.87

Appendix-2.19
(Reference: Paragraph 2.3.12; Page 74)

Details of saving of Rupee one 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	12.09	5.63	6.46
2	3- Administration of Justice	Revenue Voted	68.11	0.80	67.31
3	6- Land Revenue & Land Ceiling	Revenue Voted	167.37	0.60	166.77
4	7- Stamps & Registration	Revenue Voted	15.26	6.41	8.85
5	11- Secretariat & Attached Offices	Revenue Voted	479.31	124.23	355.08
6	12- District Administration	Revenue Voted	20.92	0.32	20.60
7	13- Treasury & Accounts Administration	Revenue Voted	40.87	17.80	23.07
8	14- Police	Revenue Voted	647.57	1.19	646.38
9	15- Jails	Revenue Voted	9.33	7.46	1.87
10	19- Vigilance Commission & Others	Revenue Voted	7.50	0.17	7.33
11	21- Guest Houses, Govt. Hostels etc.	Revenue Voted	1.81	0.10	1.71
12	25- Miscellaneous General Services	Revenue Voted	102.79	0.11	102.68
13	27- Arts & Culture	Revenue Voted	50.07	0.63	49.44
14	30- Water Supply & Sanitation	Revenue Voted	18.03	12.15	5.88
15	32- Housing Schemes	Revenue Voted	2.03	1.91	0.12
16	34- Urban Development (Municipal Administration Department)	Revenue Voted	58.04	0.58	57.46
17	36- Labour & Employment	Revenue Voted	76.83	1.27	75.56
18	38- Welfare of Scheduled Castes/ Scheduled Tribes & Other Backward Classes etc.	Revenue Voted	123.82	0.84	122.98
19	44- North Eastern Council Schemes	Capital Voted	824.22	0.10	824.12
20	49- Irrigation	Revenue Voted	214.28	0.27	214.01
		Capital Voted	214.71	14.94	199.77
21	50- Other Special Areas Programmes	Revenue Voted	83.25	78.25	5.00
22	57- Rural Development	Revenue Voted	200.85	194.85	6.00
23	58- Industries	Revenue Voted	23.48	22.89	0.59
		Capital Voted	81.50	80.16	1.34
24	59- Sericulture & Weaving	Revenue Voted	59.43	4.87	54.56
25	60- Cottage Industries	Revenue Voted	10.32	2.94	7.38
26	65- Tourism	Capital Voted	13.06	10.27	2.79
27	76- Hill Areas Department (Karbi Anglong Autonomous Council)	Revenue Voted	168.86	0.01	168.85
Total			3795.71	591.75	3203.96

Appendix-2.20

(Reference: Paragraph 2.3.13; Page 74)

Rush of Expenditure

(₹ in crore)

Sl No.	Head of Account	Grant No. and Name	Total expenditure	Expenditure incurred in March 2012	Percentage of total expenditure incurred during March 2012
1	2052	11- Secretariat and Attached Offices	1,023.55	968.99	94.67
2	2070	19- Vigilance Commission and Others	39.75	23.05	57.99
		42- Social Services	32.48	32.18	99.08
3	2205	27- Art and Culture	50.26	33.01	65.68
4	2217	31- Urban Development (Town and Country Planning)	62.65	33.21	53.01
		34- Urban Development (Municipal Administration Department)	14.75	11.75	79.66
		73- Urban Development (GDD)	282.26	194.35	68.85
5	2220	35- Information and Publicity	23.11	11.92	51.58
6	2225	38- Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes	507.17	386.97	76.30
7	2236	39- Social Security, Welfare & Nutrition	376.73	248.40	65.94
8	2245	41- Natural Calamities	283.62	145.91	51.45
9	2404	53- Dairy Development	28.72	15.49	53.93
10	2405	54- Fisheries	54.02	30.23	55.96
11	2515	56- Rural Development (Panchayat)	500.30	323.32	64.63
12	2575	50- Other Special Areas Programmes	30.15	22.64	75.09
13	2801	62- Power (Electricity)	101.57	61.70	60.75
14	2852	75- Information Technology	36.69	25.55	69.64
		58- Industries	72.33	67.74	93.65
15	3425	69- Scientific Services and Research	13.02	12.31	94.55
16	3452	65- Tourism	15.86	10.38	65.45
17	3604	66- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	655.82	456.64	69.63
18	4059	17- Administrative and Functional Buildings	64.71	41.23	63.72
19	4215	30- Water Supply and Sanitation	111.52	59.83	53.65
20	4408	43- Co-operation	15.50	15.50	100
21	4552	44- North Eastern Council Schemes	347.57	210.19	60.47
22	4702	49- Irrigation	351.43	184.88	52.61
23	4801	62- Power (Electricity)	117.17	112.17	95.73
24	4859	75- Information Technology	14.96	14.76	98.66
25	4885	58- Industries	68.33	45.56	66.68
26	5452	65- Tourism	30.11	30.11	100
27	6217	34- Urban Development (Municipal Administration Department)	10.13	10.13	100

Appendix-2.21

(Reference: Paragraph 2.3.14; Page 75)

Pending DCC bills for the years up to 2011-12

(₹ in lakh)		
SI No.	Department	Amount
1	Administrative Reforms (Training)	37.56
2	Agriculture	378.02
3	Animal Husbandry	10.00
4	Chief Minister's Secretariat	1.20
5	Co-operation	0.17
6	Cultural Affairs	478.55
7	Dairy Development	106.69
8	Development of Border Areas	4,268.51
9	Education	3,209.38
10	Election	2,342.72
11	Excise	0.23
12	Finance	62,548.05
13	Finance (Taxation)	78.33
14	Fishery	60.68
15	Food & Civil Supplies	412.51
16	General Administration	1,059.38
17	Guwahati Development	1,246.00
18	Health	8,981.16
19	Hill Areas	2,632.73
20	Home	34,410.39
21	Industry and Commerce	1,198.03
22	Information and Public Relation	103.96
23	Information & Technology	677.00
24	Irrigation	0.24
25	Judicial	46.03
26	Labour and Employment	12.56
27	Mines, Minerals and Power	4.55
28	Panchayat and Rural Development	3,268.93
29	Pension and Public Grievances	5.63
30	Personnel	51.74
31	Planning and Development	6,744.39
32	Political	505.45
33	Public Health Engineering	0.04
34	Public Works	2,670.22
35	Revenue	3,160.71
36	Revenue & Disaster Management	90.75
37	Rural Development	343.98
38	Sainik Welfare	3.01
39	Science Technology and Environment	264.03
40	Secretariat Administration	24,271.69
41	Sericulture	75.28
42	Social Welfare	3,759.81
43	Sports & Youth Welfare	849.41
44	Tourism	255.10
45	Town & Country Planning	352.52
46	Transport	214.04
47	Water Resources	0.73
48	Welfare of Plain Tribes and Backward Classes	4393.06
Total		1,75,585.15

Appendix-2.22
(Reference: Paragraph 2.4.4; Page 80)

Statement showing the position of savings/excess against different major head of account under Grant No. 43

(₹ in lakh)

Sl. No.	Major head of A/cs	Sub Head and Sub Sub-Head	Plan/ Non Plan	Grant received			Total expenditure	Excess (+) / Saving (-)
				Original	Supplementary	Total		
1	2	3	4	5	6	7	8	9
REVENUE ACCOUNT								
1	2401-Crop Husbandry	195 Assistance to Farming Co-operatives						
		{3896} Management Subsidies to Farming Co-operatives	Plan	10.00	0.00	10.00	0.00	(-) 10.00
2	2404-Dairy Development	191 Assistance to Co-operatives and other Bodies						
		{5186} Subsidy to Primary Dairy Co-operatives	Plan	40.00	0.00	40.00	10.00	(-) 30.00
3	2405-Fisheries	800 Other Expenditure						
		{0789} Scheduled Caste Component Plan						
		[854] Subsidy to fishermen's Co-operative Societies	Plan	25.00	0.00	25.00	0.00	(-) 25.00
4	2425-Co-operation	001 Direction and Administration						
		{0174} Headquarter's Organisation	Plan	330.00	0.00	330.00	60.78	(-) 269.22
			Non Plan	345.10	0.19	345.29	283.97	(-) 61.32
		{1311} Headquarter's Organisation	Non Plan	6.16		6.16	3.69	(-) 2.47
		{1312} Regional Organisation (Transferred Staff)	Non Plan	1549.35	31.56	1580.91	1405.42	(-) 175.49
		003 Training						
		{1314} Farming Training	Plan	2.00	0.00	2.00	0.00	(-) 2.00
			Non Plan	10.58	0.00	10.58	8.82	(-) 1.76
		{1315} Subsidy to Assam State Co-operative Union	Plan	25.00	0.00	25.00	65.00	(+) 40.00
		004 Research and Evaluation						
		{0226} Research	Plan	15.00	0.00	15.00	0.00	(-) 15.00
		101 Audit of Co-operatives						
		{1316} Sub-Divisional Organisation Transferred Staff	Non Plan	2883.24	47.32	2930.56	2850.05	(-) 80.51
		105 Information and Publicity						
		{1321} Exhibition	Plan	10.00	0.00	10.00	0.00	(-) 10.00
		106 Assistance to Multipurpose Rural Co-operatives						
		{0192} Managerial Subsidy to GPSS	Plan	140.00	0.00	140.00	177.54	(+) 37.54
		107 Assistance to Credit Co-operatives						
		{2942} Subsidy to Urban Co-operative Bank	Plan	10.00	0.00	10.00	2.00	(-) 8.00
		108 Assistance to other Co-operatives						
		{0245} Subsidy to other Co-operatives	Plan	30.00	0.00	30.00	0.00	(-) 30.00
		{3376} Subsidy to Women Co-operative Society						
		[526] Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00	(-) 10.00
		{3816} Grants to Cadre Management	Plan	2.00	0.00	2.00	0.00	(-) 2.00
		277 Education						
		{0149} Education	Plan	25.00	0.00	25.00	0.00	(-) 25.00
		796 Tribal Area Sub Plan						
		{0245} Subsidy to other Co-operatives	Plan	3.00	0.00	3.00	16.00	(+) 13.00
		{3376} Subsidy to Women Co-operatives Society	Plan	13.00	0.00	13.00	0.00	(-) 13.00
		{5328} Grants to GPSS	Plan	8.00	0.00	8.00	0.00	(-) 8.00

Audit Report (State Finances) for the year ended 31 March 2012

Appendix-2.22 (Concluded)

1	2	3	4	5	6	7	8	9
		800	Other Expenditure					
		{0789}	Scheduled Caste Component Plan					
		[304]	Subsidy to other Co-operatives	Plan	10.00	0.00	10.00	0.00 (-) 10.00
		[526]	Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00 (-) 10.00
		{4255}	Chief Minister's Special Development Project/Schemes					
		[716]	Rajib Gandhi University of Co-operative Management	Plan	100.00	0.00	100.00	75.00 (-) 25.00
5	2851-Village and Small Industries	02	Cottage Industries					
		110	Composite Village and Small Industries & Co-operatives					
		{3897}	Subsidy to Assam Co-operative Spinning Mill	Plan	40.00	0.00	40.00	0.00 (-) 40.00
		{3898}	Subsidy to Swahid Kushal Konwar Samabai Sutakal Ltd.	Plan	110.00	0.00	110.00	0.00 (-) 110.00
6	2852-Industries	08	Consumer Industries					
		201	Sugar					
		{1130}	Managerial Subsidy to Co-operative Sugar Mills	Plan	50.00	0.00	50.00	0.00 (-) 50.00
		{4260}	Subsidy to Industrial & Transport Co-operatives	Plan	10.00	0.00	10.00	0.00 (-) 10.00
7	3456-Civil Supplies	196	Assistance to Consumers Co-operatives in Urban Areas					
		{1701}	Managerial Subsidy to Consumer's Co-operative	Plan	20.00	0.00	20.00	3.00 (-) 17.00
Total of Revenue Account					5842.43	79.07	5921.50	4961.27 (-) 960.23
CAPITAL ACCOUNT								
1	4216-Capital Outlay on Housing	02	Urban Housing					
		190	Investments in Public Sector and Other Undertakings					
		{1508}	Share Capital Contribution to Primary Housing Co-operatives	Plan	10.00	0.00	10.00	9.90 (-) 0.10
2	4404-Capital Outlay on Dairy Development	195	Investment in Dairy Co-operatives					
		{5176}	Share Capital Contribution to Dairy Co-operatives	Plan	100.00	0.00	100.00	0.00 (-) 100.00
3	4408-Capital Outlay on Food Storage and Warehousing	02	Storage and Warehousing					
		190	Investments in Public Sector and Other Undertakings					
		{1452}	Share Capital Contribution to Assam State Warehousing Corpn.	Plan	1575.00	0.00	1575.00	1550.00 (-) 25.00
4	4425-Capital Outlay on Co-operation	107	Investments in Credit Co-operatives					
		{3022}	Share Capital contribution to Central Land Mortgage Bank	Plan	50.00	0.00	50.00	66.00 (+) 16.00
		108	Investments in Other Co-operatives					
		{3023}	Share Capital Contribution to other Co-operative Societies	Plan	15.00	0.00	15.00	35.00 (+) 20.00
		796	Tribal Area Sub Plan					
		{3020}	Share Capital Contribution to GPSS	Plan	6.00	0.00	6.00	0.00 (-) 6.00
		800	Other Expenditure					
		{0789}	Scheduled Caste Component Plan					
		[398]	Share Capital Contribution to Women Co-operative	Plan	5.00	0.00	5.00	0.00 (-) 5.00
		[467]	Share Capital Contribution to other Co-operatives	Plan	5.00	0.00	5.00	0.00 (-) 5.00
5	4851-Capital Outlay on Village and Small Industries	109	Composite Village and Small Industries Co-operatives					
		{1982}	Share Capital Contribution to processing Co-operative Society	Plan	20.00	0.00	20.00	0.00 (-) 20.00
6	5475-Capital Outlay on other General Economic Services	102	Civil Supplies					
		{1570}	Share Capital Contribution to Consumers Co-operatives	Plan	8.00	0.00	8.00	0.00 (-) 8.00
Total of Capital Account					1794.00		1794.00	1660.90 (-) 133.10
Grand Total (Revenue Account + Capital Account)					7636.43	79.07	7715.50	6622.17 (-) 1093.33

Source: Detailed Appropriation Accounts

Appendix-2.23
(Reference: Paragraph 2.4.7; Page 81)
Non-utilization of budget provisions under Grant No. 43

(₹ in crore)

Sl No.	Major Head of Account	Minor head, Sub-head and Sub sub-head	Total grant	Expenditure	Savings	
1	2	3	4	5	6	
Revenue (Plan)						
1	2401- Corp Husbandry	195 Assistance to Farming Co-operative {3896} Management Subsidies to Farming co-operative	0.10	0.00	0.10	
2	2405- Fisheries	800 Other Expenditure {0789} Scheduled Caste Component [854] Subsidy to Farmers Co-operatives	0.25	0.00	0.25	
3	2425- Co-operation	003 Training {1314} Farming Training	0.02	0.00	0.02	
4		004 Research & Evaluation {0226} Research	0.15	0.00	0.15	
5		105 Information and Publicity {1321} Exhibition	0.10	0.00	0.10	
6		108 Assistance to Other Co-operatives {0245} Subsidy to Other Co-operatives	0.30	0.00	0.30	
7		108 Assistance to Other Co-operatives {3376} Subsidy to Women Co-operative Society [526] Subsidy to Women Co-operative	0.10	0.00	0.10	
8		108 Assistance to Other Co-operatives {3816} Grants to Cadre Management	0.02	0.00	0.02	
9		227 Education {0149} Education	0.25	0.00	0.25	
10		796 Tribal Area Sub Plan {3376} Subsidy to Women Co-operative Society	0.13	0.00	0.13	
11		796 Tribal Area Sub Plan {5326} Grants to GPSS	0.08	0.00	0.08	
12		800 Other Expenditure {0789} Scheduled Caste Component Plan [304] Subsidy to Other Co-operatives	0.10	0.00	0.10	
13		800 Other Expenditure {0789} Scheduled Caste Component Plan [526] Subsidy to Women Co-operatives	0.10	0.00	0.10	
14		2851- Village and Small Industries	110 Composite Village & Small Industries & Co-operatives {3897} Subsidy to Assam Co-operative Spinning Mill	0.40	0.00	0.40
15			110 Composite Village & Small Industries & Co-operatives {3898} Subsidy to Swahid Kushal Konwar Samabai Sutakal Ltd.	1.10	0.00	1.10
16	2852- Industries	08 Consumer Industries				
		201 Sugar {1130} Managerial subsidy to Co-operative Sugar Mills	0.50	0.00	0.50	
17		201 Sugar {4260} Subsidy to Industrial & Transport Co-operatives	0.10	0.00	0.10	
Total of Revenue Account (Plan)			3.80	0.00	3.80	
Capital Account (Plan)						
18	4404- Capital Outlay on Dairy Development	195 Investment in Dairy Co-operatives {5176} Share Capital contribution to Dairy Co-operatives	1.00	0.00	1.00	
19	4425- Capital Outlay on Co-operation	107 Investment in Credit Co-operatives {3020} Share Capital Contribution to GPSS	0.06	0.00	0.06	
20		800 Other Expenditure {0789} Scheduled Caste Component Plan [398] Share Capital Contribution to Women Co-operatives	0.05	0.00	0.05	
21		800 Other Expenditure {0789} Scheduled Caste component Plan [467] Share Capital Contribution to Other Co-operatives	0.05	0.00	0.05	
22	4851- Capital Outlay on Village & small Industries	109 Composite Village & Small Industries Co-operatives {1982} Share Capital Contribution to processing Co-operative (APOL)	0.20	0.00	0.20	
23	5475- Capital Outlay on Other General Economic Services	102 Civil Supplies {1570} Share Capital Contribution to Consumer Co-operatives	0.08	0.00	0.08	
Total of Capital Account (Plan)			1.44	0.00	1.44	
Grand Total (Revenue Account + Capital Account)			5.24	0.00	5.24	

Source: Detailed Appropriation Accounts

Appendix-2.24

(Reference: Paragraph 2.4.10; Page 83)

Statement showing the position of surrender of savings against different major head of account under Grant No. 43

(₹ in lakh)

Sl. No.	Major head of A/cs	Sub Major Head	Plan/ Non Plan	Grant received			Total expenditure	Amount Savings	Amount Surrendered	Amount Not Surrendered
				Original	Supplementary	Total				
1	2	3	4	5	6	7	8	9	10	11
REVENUE ACCOUNT										
1	2401-Crop Husbandry	195 Assistance to Farming Co-operatives								
		{3896} Management Subsidies to Farming Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
2	2404-Dairy Development	191 Assistance to Co-operatives and other Bodies								
		{5186} Subsidy to Primary Dairy Co-operatives	Plan	40.00	0.00	40.00	10.00	30.00	30.00	0.00
3	2405-Fisheries	800 Other Expenditure								
		{0789} Scheduled Caste Component Plan								
		[854] Subsidy to fishermen's Co-operative Societies	Plan	25.00	0.00	25.00	0.00	25.00	0.00	25.00
4	2425-Co-operation	001 Direction and Administration	Non Plan	345.10	0.19	345.29	283.97	61.32	36.87	24.45
		{0174} Headquarter's Organisation								
		003 Training								
		{1314} Farming Training	Plan	2.00	0.00	2.00	0.00	2.00	2.00	0.00
			Non Plan	10.58	0.00	10.58	8.82	1.76	1.15	0.61
		004 Research and Evaluation								
		{0226} Research	Plan	15.00	0.00	15.00	0.00	15.00	0.00	15.00
		101 Audit of Co-operatives								
		{1316} Sub-Divisional Organisation Transferred Staff	Non Plan	2883.24	47.32	2930.56	2850.05	80.51	71.98	8.53
		105 Information and Publicity								
		{1321} Exhibition	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		108 Assistance to Other Co-operatives								
		{0245} Subsidy to other Co-operatives	Plan	30.00	0.00	30.00	0.00	30.00	30.00	0.00
		{3376} Subsidy to Women Co-operative Society								
		[526] Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		{3816} Grants to Cadre Management	Plan	2.00	0.00	2.00	0.00	2.00	2.00	0.00
		277 Education								
		{0149} Education	Plan	25.00	0.00	25.00	0.00	25.00	0.00	25.00
		796 Tribal Area Sub Plan								
		{3376} Subsidy to Women Co-operatives Society	Plan	13.00	0.00	13.00	0.00	13.00	0.00	13.00
		{5328} Grants to GPSS	Plan	8.00	0.00	8.00	0.00	8.00	8.00	0.00
		800 Other Expenditure								
		{0789} Scheduled Caste Component Plan								
		[304] Subsidy to other Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		[526] Subsidy to Women Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
		{4255} Chief Minister's Special Development Project/Schemes								
		[716] Rajib Gandhi University of Co-operative Management	Plan	100.00	0.00	100.00	75.00	25.00	0.00	25.00

Appendix-2.24 (Concluded)

1	2	3	4	5	6	7	8	9	10	11
5	2851-Village and Small Industries	02 Cottage Industries								
		110 Composite Village and Small Industries & Co-operatives								
		{3897} Subsidy to Assam Co-operative Spinning Mill	Plan	40.00	0.00	40.00	0.00	40.00	40.00	0.00
		{3898} Subsidy to Swahid Kushal Konwar Samabai Sutakal Ltd.	Plan	110.00	0.00	110.00	0.00	110.00	110.00	0.00
6	2852-Industries	08 Consumer Industries								
		201 Sugar								
		{1130} Managerial Subsidy to Co-operative Sugar Mills	Plan	50.00	0.00	50.00	0.00	50.00	50.00	0.00
		{4260} Subsidy to Industrial & Transport Co-operatives	Plan	10.00	0.00	10.00	0.00	10.00	10.00	0.00
7	3456-Civil Supplies	196 Assistance to Consumers Co-operatives in Urban Areas								
		{1701} Managerial Subsidy to Consumer's Co-operative	Plan	20.00	0.00	20.00	3.00	17.00	17.00	0.00
Total of Revenue Account				3778.92	47.51	3826.43	3230.84	595.59	459.00	136.59
CAPITAL ACCOUNT										
1	4216-Capital Outlay on Housing	02 Urban Housing								
		190 Investments in Public Sector and Other Undertakings								
		{1508} Share Capital Contribution to Primary Housing Co-operatives	Plan	10.00	0.00	10.00	9.90	0.10	0.10	0.00
2	4404-Capital Outlay on Dairy Development	195 Investment in Dairy Co-operatives								
		{5176} Share Capital Contribution to Dairy Co-operatives	Plan	100.00	0.00	100.00	0.00	100.00	68.00	32.00
3	4408-Capital Outlay on Food Storage and Warehousing	02 Storage and Warehousing								
		190 Investments in Public Sector and Other Undertakings								
		{1452} Share Capital Contribution to Assam State Warehousing Corporation	Plan	1575.00	0.00	1575.00	1550.00	25.00	0.00	25.00
4	4425-Capital Outlay on Co-operation	796 Tribal Area Sub Plan								
		{3020} Share Capital Contribution to GPSS	Plan	6.00	0.00	6.00	0.00	6.00	0.00	6.00
		800 Other Expenditure								
		{0789} Scheduled Caste Component Plan								
		{398} Share Capital Contribution to Women Co-operative	Plan	5.00	0.00	5.00	0.00	5.00	5.00	0.00
5	4851-Capital Outlay on Village and Small Industries	{467} Share Capital Contribution to other Co-operatives	Plan	5.00	0.00	5.00	0.00	5.00	5.00	0.00
		109 Composite Village and Small Industries Co-operatives								
6	5475-Capital Outlay on other General Economic Services	{1982} Share Capital Contribution to processing Co-operative Society (APOL)	Plan	20.00	0.00	20.00	0.00	20.00	20.00	0.00
		102 Civil Supplies								
		{1570} Share Capital Contribution to Consumers Co-operatives	Plan	8.00	0.00	8.00	0.00	8.00	8.00	0.00
Total of Capital Account				1729.00	0.00	1729.00	1559.90	169.10	106.10	63.00
Grant total (Revenue Account + Capital Account)				5507.92	47.51	5555.43	4790.74	764.69	565.10	199.59

Source: Detailed Appropriation Accounts

Appendix-3.1

(Reference: Paragraph 3.1; Page 85)

Utilisation Certificates outstanding as on 31 March 2012

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2005-06	1	0.02	-	-	1	0.02
2	Agriculture	2001-02	78	39.29	-	-	78	39.29
		2002-03	24	12.46	-	-	24	12.46
		2003-04	53	30.30	-	-	53	30.30
		2004-05	81	64.61	-	-	81	64.61
		2005-06	48	66.37	-	-	48	66.37
		2006-07	33	31.07	-	-	33	31.07
		2007-08	30	72.11	-	-	30	72.11
		2008-09	21	32.90	-	-	21	32.90
		2009-10	8	155.97	-	-	8	155.97
		2010-11	4	152.60	-	-	4	152.60
		2011-12	10	17.32	-	-	10	17.32
3	Agricultural Research and Education	2010-11	10	80.60	-	-	10	80.60
4	Animal Husbandry	2001-02	2	0.01	-	-	2	0.01
		2002-03	1	0.05	-	-	1	0.05
		2003-04	4	4.82	-	-	4	4.82
		2004-05	2	2.20	-	-	2	2.20
		2005-06	6	2.10	-	-	6	2.10
		2006-07	3	0.67	-	-	3	0.67
		2007-08	1	0.06	-	-	1	0.06
		2008-09	2	0.77	-	-	2	0.77
		2010-11	2	2.32	-	-	2	2.32
		2011-12	1	0.06	-	-	1	0.06
5	Assembly Secretariat	2004-05	6	0.13	-	-	6	0.13
		2005-06	6	0.04	-	-	6	0.04
		2006-07	11	0.26	-	-	11	0.26
		2007-08	2	0.10	-	-	2	0.10
		2008-09	13	0.19	-	-	13	0.19
		2011-12	2	0.01	-	-	2	0.01
6	Civil Supplies	2010-11	1	0.15	-	-	1	0.15
7	Co-operation	2002-03	1	0.15	-	-	1	0.15
		2003-04	20	1.79	-	-	20	1.79
		2004-05	16	2.29	-	-	16	2.29
		2005-06	22	0.44	-	-	22	0.44
		2006-07	4	0.14	-	-	4	0.14
		2008-09	3	0.28	-	-	3	0.28
		2011-12	4	16.00	-	-	4	16.00
8	Cultural Affairs	2001-02	12	0.32	-	-	12	0.32
		2003-04	15	3.81	-	-	15	3.81
		2004-05	1	0.01	-	-	1	0.01

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2005-06	2	0.01	-	-	2	0.01
		2006-07	12	2.54	-	-	12	2.54
		2007-08	21	7.04	-	-	21	7.04
		2008-09	25	6.61	-	-	25	6.61
		2009-10	57	33.27	-	-	57	33.27
		2010-11	36	32.55	-	-	36	32.55
		2011-12	37	22.47	-	-	37	22.47
9	Dairy Development	2002-03	1	0.85	-	-	1	0.85
		2004-05	2	0.60	-	-	2	0.60
		2006-07	3	0.41	-	-	3	0.41
		2007-08	3	2.74	-	-	3	2.74
		2008-09	2	0.27	-	-	2	0.27
10	Education (General)	2001-02	1044	33.47	-	-	1044	33.47
		2002-03	930	29.43	-	-	930	29.43
		2003-04	1745	39.87	-	-	1745	39.87
		2004-05	2814	143.03	-	-	2814	143.03
		2005-06	2312	138.68	-	-	2312	138.68
		2006-07	2203	157.90	-	-	2203	157.90
		2007-08	839	33.86	-	-	839	33.86
		2008-09	557	22.11	-	-	557	22.11
		2010-11	1	0.04	-	-	1	0.04
2011-12	32	38.01	-	-	32	38.01		
11	Election	2004-05	1	0.12	-	-	1	0.12
12	Excise	2001-02	1	0.01	-	-	1	0.01
		2002-03	5	0.07	-	-	5	0.07
		2003-04	3	0.13	-	-	3	0.13
		2004-05	2	0.06	-	-	2	0.06
		2005-06	5	0.18	-	-	5	0.18
		2006-07	11	0.47	-	-	11	0.47
		2007-08	10	0.27	-	-	10	0.27
		2008-09	1	0.02	-	-	1	0.02
		2011-12	4	0.11	-	-	4	0.11
13	Family Welfare	2010-11	2	0.41	-	-	2	0.41
14	Food Storage and Warehousing	2010-11	2	120.29	-	-	2	120.29
15	Finance (Taxation)	2001-02	1	1.96	-	-	1	1.96
		2002-03	7	6.29	-	-	7	6.29
		2003-04	5	7.89	-	-	5	7.89
		2004-05	10	7.98	-	-	10	7.98
		2005-06	10	4.29	-	-	10	4.29
		2006-07	8	7.79	-	-	8	7.79
		2007-08	5	8.94	-	-	5	8.94
		2008-09	47	18.04	-	-	47	18.04
		2011-12	158	249.46	-	-	158	249.46
16	Finance	2003-04	5	4.62	-	-	5	4.62
		2004-05	7	7.84	-	-	7	7.84
		2005-06	12	10.00	-	-	12	10.00
17	Fisheries	2001-02	6	7.05	-	-	6	7.05
		2002-03	4	2.54	-	-	4	2.54
		2003-04	11	2.73	-	-	11	2.73
		2004-05	40	6.31	-	-	40	6.31
		2005-06	20	16.56	-	-	20	16.56

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2006-07	10	8.31	-	-	10	8.31
		2007-08	12	13.39	-	-	12	13.39
		2008-09	8	15.85	-	-	8	15.85
		2009-10	13	11.44	-	-	13	11.44
		2010-11	15	7.98	-	-	15	7.98
		2011-12	18	6.22	-	-	18	6.22
18	Food & Civil Supplies	2006-07	11	1.63	-	-	11	1.63
		2007-08	2	0.10	-	-	2	0.10
		2011-12	1	0.25	-	-	1	0.25
19	Forest	2008-09	4	3.48	-	-	4	3.48
20	General Administration	2001-02	4	0.03	-	-	4	0.03
		2002-03	2	0.01	-	-	2	0.01
		2003-04	9	0.42	-	-	9	0.42
		2004-05	30	3.73	-	-	30	3.73
		2005-06	8	0.38	-	-	8	0.38
		2006-07	13	3.89	-	-	13	3.89
		2007-08	1	0.01	-	-	1	0.01
		2008-09	52	9.13	-	-	52	9.13
		2011-12	2	0.61	-	-	2	0.61
21	Governor Secretariat	2005-06	1	0.01	-	-	1	0.01
22	Guwahati Development	2003-04	2	1.10	-	-	2	1.10
		2004-05	4	11.27	-	-	4	11.27
		2005-06	5	10.47	-	-	5	10.47
		2006-07	8	15.08	-	-	8	15.08
		2007-08	26	28.40	-	-	26	28.40
		2008-09	7	11.28	-	-	7	11.28
		2009-10	7	11.02	-	-	7	11.02
		2010-11	26	11.05	-	-	26	11.05
23	Handloom & Textile	2008-09	6	2.17	-	-	6	2.17
		2011-12	15	23.61	-	-	15	23.61
24	Health	2003-04	12	3.12	-	-	12	3.12
		2004-05	4	4.11	-	-	4	4.11
		2005-06	8	3.08	-	-	8	3.08
		2006-07	63	12.81	-	-	63	12.81
		2007-08	68	75.07	-	-	68	75.07
		2008-09	202	159.57	-	-	202	159.57
		2009-10	3	5.52	-	-	3	5.52
		2010-11	4	82.20	-	-	4	82.20
		2011-12	3	5.09	-	-	3	5.09
25	Hill Areas	2001-02	1	0.08	-	-	1	0.08
		2004-05	5	0.77	-	-	5	0.77
		2005-06	1	0.05	-	-	1	0.05
		2007-08	10	3.39	-	-	10	3.39
		2008-09	41	21.24	-	-	41	21.24
		2011-12	2	0.50	-	-	2	0.50
26	Home	2005-06	7	1.31	-	-	7	1.31
		2006-07	3	0.13	-	-	3	0.13
		2007-08	2	0.01	-	-	2	0.01
		2011-12	5	1.32	-	-	5	1.32
27	Housing	2010-11	1	0.43	-	-	1	0.43
28	Industry & Commerce	2001-02	13	2.60	-	-	13	2.60
		2002-03	91	13.25	-	-	91	13.25

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2003-04	136	28.00	-	-	136	28.00
		2004-05	33	22.95	-	-	33	22.95
		2005-06	18	18.59	-	-	18	18.59
		2006-07	26	3.74	-	-	26	3.74
		2007-08	32	9.56	-	-	32	9.56
		2008-09	17	10.76	-	-	17	10.76
		2009-10	9	9.95	-	-	9	9.95
		2010-11	7	14.75			7	14.75
2011-12	9	43.07	-	-	9	43.07		
29	Information & Technology	2007-08	1	7.77	-	-	1	7.77
		2008-09	1	0.48	-	-	1	0.48
		2011-12	2	19.42	-	-	2	19.42
30	Judicial	2002-03	1	0.01	-	-	1	0.01
		2003-04	1	0.01	-	-	1	0.01
		2004-05	25	0.10	-	-	25	0.10
		2006-07	1	0.05	-	-	1	0.05
		2007-08	2	0.10	-	-	2	0.10
		2008-09	4	0.16	-	-	4	0.16
31	Labour & Employment	2001-02	1	0.05	-	-	1	0.05
		2002-03	1	0.17	-	-	1	0.17
		2003-04	6	1.02	-	-	6	1.02
		2004-05	6	1.01	-	-	6	1.01
		2005-06	4	0.68	-	-	4	0.68
		2006-07	4	10.37	-	-	4	10.37
		2007-08	16	2.25	-	-	16	2.25
		2008-09	6	2.12	-	-	6	2.12
		2009-10	1	40.00	-	-	1	40.00
		2010-11	5	1.35	-	-	5	1.35
32	Land Revenue	2001-12	3	0.01	-	-	3	0.01
		2009-10	1	0.01	-	-	1	0.01
		2010-11	2	0.45	-	-	2	0.45
33	Local Bodies	2010-11	257	151.20	-	-	257	151.20
34	Mines, Minerals & Power	2001-02	1	4.54	-	-	1	4.54
		2003-04	5	146.16	-	-	5	146.16
		2004-05	2	0.43	-	-	2	0.43
		2005-06	2	14.31	-	-	2	14.31
		2006-07	4	86.56	-	-	4	86.56
		2007-08	2	0.76	-	-	2	0.76
		2011-12	2	1.28	-	-	2	1.28
35	Minority Development	2003-04	2	0.10	-	-	2	0.10
		2004-05	2	0.18	-	-	2	0.18
		2008-09	3	1.56	-	-	3	1.56
		2009-10	5	7.21	-	-	5	7.21
		2011-12	1	0.06	-	-	1	0.06
36	Municipal Administration	2004-05	9	23.91	-	-	9	23.91
		2005-06	10	26.03	-	-	10	26.03
		2006-07	6	3.83	-	-	6	3.83
		2007-08	6	33.21	-	-	6	33.21
		2008-09	3	4.33	-	-	3	4.33
37	North Eastern Areas	2010-11	1	1.00	-	-	1	1.00
38	Other Administrative Services	2010-11	6	11.33	-	-	6	11.33

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
39	Other Agricultural Programmes	2010-11	1	1.52	-	-	1	1.52
40	Other Social Services	2010-11	2	0.36	-	-	2	0.36
41	Panchayat & Rural Development	2001-02	20	2.81	-	-	20	2.81
		2002-03	1	0.10	-	-	1	0.10
		2003-04	23	64.95	-	-	23	64.95
		2004-05	31	129.26	-	-	31	129.26
		2005-06	13	84.03	-	-	13	84.03
		2006-07	11	156.66	-	-	11	156.66
		2007-08	15	167.34	-	-	15	167.34
		2008-09	12	110.81	-	-	12	110.81
		2011-12	42	371.62	-	-	42	371.62
42	Planning & Development	2005-06	6	15.02	-	-	6	15.02
		2006-07	8	11.61	-	-	8	11.61
		2007-08	5	60.47	-	-	5	60.47
		2008-09	6	38.30	-	-	6	38.30
		2009-10	1	0.35	-	-	1	0.35
43	Political	2004-05	1	0.03	-	-	1	0.03
		2008-09	7	4.05	-	-	7	4.05
44	Power	2010-11	2	0.28	-	-	2	0.28
45	Public Health Engineering	2005-06	1	9.22	-	-	1	9.22
		2007-08	4	0.01	-	-	4	0.01
46	Public Works	2001-02	1	20.00	-	-	1	20.00
		2002-03	1	30.00	-	-	1	30.00
		2003-04	6	23.85	-	-	6	23.85
		2004-05	2	11.74	-	-	2	11.74
		2006-07	2	0.25	-	-	2	0.25
		2007-08	1	6.16	-	-	1	6.16
		2008-09	1	0.11	-	-	1	0.11
47	Revenue & Disaster Management	2003-04	9	0.77	-	-	9	0.77
		2004-05	38	8.16	-	-	38	8.16
		2005-06	19	4.23	-	-	19	4.23
		2006-07	77	11.26	-	-	77	11.26
		2007-08	10	0.53	-	-	10	0.53
48	Revenue	2001-02	1	0.07	-	-	1	0.07
		2002-03	9	1.47	-	-	9	1.47
		2003-04	19	5.80	-	-	19	5.80
		2004-05	9	3.88	-	-	9	3.88
		2005-06	1	0.10	-	-	1	0.10
		2006-07	1	0.08	-	-	1	0.08
		2008-09	1	0.01	-	-	1	0.01
49	Revenue (Registration)	2006-07	3	0.01	-	-	3	0.01
50	Rural Development	2001-02	18	97.67	-	-	18	97.67
		2002-03	10	56.24	-	-	10	56.24
		2003-04	15	94.94	-	-	15	94.94
		2004-05	16	121.61	-	-	16	121.61
		2005-06	10	176.02	-	-	10	176.02
		2006-07	4	50.08	-	-	4	50.08
		2007-08	8	182.66	-	-	8	182.66

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
		2008-09	8	148.49	-	-	8	148.49
		2009-10	18	460.48	-	-	18	460.48
		2010-11	35	346.72			35	346.72
		2011-12	23	217.23	-	-	23	217.23
51	Sainik Welfare	2003-04	2	0.04	-	-	2	0.04
52	Science, Technology, Environment	2001-02	10	1.11	-	-	10	1.11
		2002-03	4	0.19	-	-	4	0.19
		2003-04	15	0.99	-	-	15	0.99
		2004-05	16	2.98	-	-	16	2.98
		2005-06	5	0.65	-	-	5	0.65
		2007-08	10	4.93	-	-	10	4.93
		2008-09	23	12.72	-	-	23	12.72
		2009-10	32	12.19	-	-	32	12.19
	2010-11	4	2.75			4	2.75	
53	Secretariat Administration	2003-04	11	11.53	-	-	11	11.53
		2004-05	14	55.62	-	-	14	55.62
		2005-06	13	92.22	-	-	13	92.22
		2006-07	18	54.10	-	-	18	54.10
		2007-08	4	0.02	-	-	4	0.02
		2008-09	62	118.80	-	-	62	118.80
	2011-12	36	29.62	-	-	36	29.62	
54	Secretariat – Economics, Services	2010-11	4	2.11	-	-	4	2.11
55	Sericulture	2001-02	26	1.76	-	-	26	1.76
		2002-03	17	0.43	-	-	17	0.43
		2003-04	114	0.80	-	-	114	0.80
		2004-05	39	1.33	-	-	39	1.33
		2005-06	14	7.57	-	-	14	7.57
		2006-07	18	0.14	-	-	18	0.14
		2007-08	57	30.89	-	-	57	30.89
		2008-09	37	51.01	-	-	37	51.01
	2011-12	2	0.03	-	-	2	0.03	
56	Social Welfare	2001-02	43	4.78	-	-	43	4.78
		2002-03	6	0.38	-	-	6	0.38
		2003-04	33	8.71	-	-	33	8.71
		2004-05	51	18.59	-	-	51	18.59
		2005-06	26	4.18	-	-	26	4.18
		2006-07	41	19.31	-	-	41	19.31
		2007-08	142	114.58	-	-	142	114.58
		2008-09	98	110.37	-	-	98	110.37
		2009-10	8	199.99	-	-	8	199.99
		2010-11	7	24.21	-	-	7	24.21
		2011-12	23	333.67	-	-	23	333.67
57	Sports & Youth Welfare	2001-02	23	0.77	-	-	23	0.77
		2002-03	8	0.11	-	-	8	0.11
		2003-04	27	0.98	-	-	27	0.98
		2004-05	34	36.63	-	-	34	36.63
		2005-06	33	26.81	-	-	33	26.81
		2006-07	63	92.02	-	-	63	92.02
		2007-08	28	24.26	-	-	28	24.26

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9
		2008-09	12	2.79	-	-	12	2.79
		2010-11	27	20.49	-	-	27	20.49
		2011-12	49	12.05	-	-	49	12.05
58	Technical Education	2010-11	17	19.50	-	-	17	19.50
59	Tourism	2001-02	34	4.03	-	-	34	4.03
		2002-03	4	0.51	-	-	4	0.51
		2003-04	12	0.69	-	-	12	0.69
		2004-05	1	0.06	-	-	1	0.06
		2005-06	15	2.09	-	-	15	2.09
		2006-07	13	3.00	-	-	13	3.00
		2007-08	3	0.26	-	-	3	0.26
		2008-09	11	10.81	-	-	11	10.81
		2009-10	18	15.62	-	-	18	15.62
		2010-11	11	9.95	-	-	11	9.95
		2011-12	1	0.23	-	-	1	0.23
60	Town & Country Planning	2001-02	6	4.03	-	-	6	4.03
		2002-03	1	0.20	-	-	1	0.20
		2003-04	12	7.94	-	-	12	7.94
		2004-05	8	2.98	-	-	8	2.98
		2005-06	20	14.63	-	-	20	14.63
		2006-07	5	5.13	-	-	5	5.13
		2007-08	15	20.79	-	-	15	20.79
		2008-09	29	30.14	-	-	29	30.14
		2011-12	2	1.38	-	-	2	1.38
61	Transport	2001-02	3	30.00	-	-	3	30.00
		2002-03	2	1.66	-	-	2	1.66
		2003-04	10	5.43	-	-	10	5.43
		2004-05	9	12.30	-	-	9	12.30
		2005-06	2	2.33	-	-	2	2.33
		2006-07	7	8.66	-	-	7	8.66
		2007-08	2	2.18	-	-	2	2.18
		2011-12	2	2.76	-	-	2	2.76
62	Welfare of Plain Tribes & Backward Classes	2001-02	119	33.13	-	-	119	33.13
		2002-03	23	12.90	-	-	23	12.90
		2003-04	33	23.93	-	-	33	23.93
		2004-05	63	49.18	-	-	63	49.18
		2005-06	23	76.62	-	-	23	76.62
		2006-07	35	105.61	-	-	35	105.61
		2007-08	90	192.51	-	-	90	192.51
		2008-09	73	262.27	-	-	73	262.27
		2009-10	71	282.21	-	-	71	282.21
		2010-11	71	148.90	-	-	71	148.90
		2011-12	123	267.34	-	-	123	267.34
Total			18,202	9,943.42	-	-	18,202	9,943.42

Appendix-3.2

(Reference: Paragraph 3.2; Page 86)

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

Sl No.	Name of the Body/Authority	Years for which accounts had not been received	No. of Accounts
1	2	3	4
Department: Cultural Affairs			
1	Secretary, Srimanta Sankardev Kalakhetra, Guwahati-37	2010-11 to 2011-12	2
Department: Education (Higher)			
2	Registrar, Dibrugarh University, Dibrugarh	2011-12	1
3	Registrar, Gauhati University, Guwahati-14	2011-12	1
Department: Health & Family Welfare			
4	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2011-12	1
5	Hospital Management Societies, GMCH, Guwahati	2002-03 onwards	10
6	Hospital Management Societies, AMC, Dibrugarh	2002-03 onwards	10
7	Hospital Management Societies, SMC, Silchar	2002-03 onwards	10
8	All District Level Hospital Management Societies of Assam	2002-03 onwards	10
9	Development Authority, Tinsukia	Since inception (1963)	49
10	Development Authority, Dibrugarh	Since inception (1986)	26
11	Development Authority, Sivsagar	Since inception (1984)	28
12	Development Authority, Jorhat	Since inception (1986)	26
13	Development Authority, Nazira-Simaluguri	Since inception (1995)	17
14	Development Authority, Tezpur	Since inception (1986)	26
15	Development Authority, Nagaon	Since inception (1986)	26
16	Development Authority, Jagiroad	Since inception (1984)	28
17	Development Authority, Nalbari	Since inception (1995)	17
18	Development Authority, Bongaigaon	Since inception (1990)	22
19	Development Authority, Silchar	Since inception (1984)	28
20	Development Authority, Golaghat	Since inception (2000)	12
21	Development Authority, North Lakhimpur	Since inception (2000)	12
22	Development Authority, Sonari	Since inception (2001)	11
23	Development Authority, Diphu	Since inception (2003)	9
24	Development Authority, Dergaon	Since inception (2004)	8
25	Development Authority, Biswanath Chariali	Since inception (2004)	8
26	Development Authority, Karimganj	Since inception (2004)	8
27	Development Authority, Dhubri-Gouripur	Since inception (2004)	8
28	Development Authority, Mangaldoi	Since inception (2004)	8
29	Development Authority, Goalpara	Since inception (2005)	7
30	Development Authority, Kokrajhar	Since inception (2008)	4
31	Development Authority, Dhemaji	Since inception (2008)	4
32	Development Authority, Barpeta	Since inception (2009)	3
Department: Panchayat and Rural Development			
33	Director, State Institute of Rural Development (SIRD), Guwahati-22	2010-11 to 2011-12	2
Department: Social Welfare			
34	Chairperson, Assam State Social Welfare Board, Guwahati	2007-08 to 2009-10 & 2011-12	4
Department: Sports & Youth Affairs			
35	National Games Secretariat, Guwahati	2003-04 onwards	9
Department: Town & Country Planning			
36	Commissioner, Assam State Housing Board, Guwahati-5	2010-11 to 2011-12	2
Department: Welfare of Plain Tribes & Backward Classes			
37	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2006-07 to 2011-12	6
Total			463

Appendix-3.3

(Reference: Paragraph 3.3; Page 87)

Statement showing performance of the autonomous bodies as on 31.12.2012

Sl No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature/ Council	Year of accounts	Month of submission	Period of delay as of June 2012
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2011-2012	2008-09	2008-09	Not Intimated	2008-09	May 2011	One year eleven months
						2009-10	Not yet received	
						2010-11	Not yet received	
						2011-12	Not yet received	
2	Assam Agricultural University, Jorhat	2011-2012	2009-10	2009-10	Not Intimated	2009-10	August 2011	One year Two months
						2010-11	Not yet received	
						2011-12	Not yet received	
3	Assam Khadi and Village Industries Board, Guwahati	2010-2011	1998-99	1998-99	Not Intimated	1998-99	July 2005	Six years One month
						1999-2000	Not yet received	
						2000-01	Not yet received	
						2001-02	Not yet received	
						2002-03	Not yet received	
						2003-04	Not yet received	
						2004-05	Not yet received	
						2005-06	Not yet received	
						2006-07	Not yet received	
						2007-08	Not yet received	
2008-09	Not yet received							
4	Assam Agricultural Competitiveness Project, Guwahati	2011-2012	2009-10	2009-10	Not Intimated	2009-10	October 2011	One year Four months
						2010-11	Not yet received	
						2011-12	Not yet received	

Appendix-3.3 (Concluded)

1	2	3	4	5	6	7	8	9
5	Assam Human Rights Commission, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2008-09	2008-09	Not Intimated	2008-09	August 2011	Two years Two months
						2009-10	Not yet received	
						2010-11	Not yet received	
						2011-12	Not yet received	
6	Assam State Legal Services Authority, Guwahati	Under Section 19 (2) of C&AG's DPC Act 1971	2010-11	2010-11	Not Intimated	2010-01	January 2012	Seven months
						2011-12	Not yet received	
7	Assam State Road Board	2010-2011	2008-09	2008-09	No provision of placement	2008-09	May 2010	Eleven months
						2009-10	Not yet received	
						2010-11	Not yet received	
Sixth Schedule Area								
8	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2010-11	2006-07	Up to 2005-06		*	--
9	Karbi Anglong Autonomous Council, Diphu	Sixth Schedule to the Constitution of India	2010-11 [#]	2006-07	Up to 2004-05		*	--
10	Bodoland Territorial Council, Kokrajhar	Sixth Schedule to the Constitution of India	2007-08	--	--		*	--

* Due date of submission of Annual Accounts is not specified in the Sixth Schedule to the Constitution of India

Requested for re-submission with correct figures.

Appendix-3.4

(Reference: Paragraph 3.4; Page 88)

**Department-wise/duration-wise breakup of the cases of misappropriation, defalcation, etc.
(Cases where final action was pending at the end of 31 March 2012)**

(₹ in lakh)

Sl. No.	Name of the Department/Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25years		Total	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	02	20.26	02	0.39	--	--	--	--	--	--	--	--	04	20.65
2	Co-operation	05	29.93	15	3357.73	03	21.12	--	--	--	--	--	--	23	3408.78
3	Cultural Affairs	05	82.59	03	22.13	--	--	--	--	--	--	--	--	08	104.72
4	Education	16	99.08	07	53.96	07	6.19	02	1.05	--	--	--	--	32	160.28
5	Food and Civil Supplies (including Legal metrology)	07	124.34	05	43.07	--	--	--	--	--	--	--	--	12	167.41
6	Guwahati Development Department (GMC)	--	--	02	34.85	--	--	--	--	--	--	--	--	02	34.85
7	Health & Family Welfare	16	179.75	09	53.59	01	3.10	--	--	--	--	--	--	26	236.44
8	Inland Water Transport	01	0.35	--	--	--	--	--	--	--	--	--	--	01	0.35
9	Irrigation	10	58.72	02	3.27	--	--	--	--	--	--	--	--	12	61.99
10	Labour and Employment (including ESI dispensaries)	06	252.30	03	3.24	--	--	--	--	--	--	--	--	09	255.54
11	Municipal Administration	01	24.98	--	--	--	--	--	--	--	--	--	--	01	24.98
12	Panchayat & Rural Development	28	749.24	18	1016.23	07	232.80	--	--	--	--	--	--	53	1998.27
13	P.H.E.	06	144.67	01	1.14	--	--	--	--	--	--	--	--	07	145.81
14	P.W.D. (Building)	02	36.65	03	13.57	--	--	--	--	--	--	--	--	05	50.22
15	P.W.D. (Roads)	16	321.89	02	30.76	--	--	--	--	--	--	--	--	18	352.65
16	Social Welfare	08	72.43	06	169.39	04	2.85	04	4.58	--	--	--	--	22	249.25
17	Sports and Youth Welfare	02	27.82	--	--	--	--	--	--	--	--	--	--	02	27.82
18	Town & Country Planning	01	4.30	02	5.83	02	3.59	--	--	--	--	--	--	05	13.72
19	Urban Development Department (Municipal Board & Town Committee)	--	--	06	157.88	--	--	--	--	--	--	--	--	06	157.88
20	Water Resources	04	38.62	01	11.93	--	--	--	--	--	--	--	--	05	50.55
21	WPT&BC	01	6.23	--	--	--	--	01	0.43	--	--	--	--	02	6.66
Total		137	2274.15	87	4978.96	24	269.65	07	6.06	--	--	--	--	255	7528.82

N: Number; A: Amount

Appendix-3.5

(Reference: Paragraph 3.4; Page 88)

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

(₹ in lakh)

Sl. No.	Name of the Department/ Directorate	Theft Cases		Misappropriation/ Loss of Government material		Total	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	03	20.56	01	0.09	04	20.65
2	Co-operation	--	--	23	3408.78	23	3408.78
3	Cultural Affairs	01	1.17	07	103.55	08	104.72
4	Education	03	2.07	29	158.21	32	160.28
5	Food & Civil Supplies including Legal metrology	--	--	12	167.41	12	167.41
6	Guwahati Development Department (GMC)	--	--	02	34.85	02	34.85
7	Health & Family Welfare	06	9.71	20	226.73	26	236.44
8	Inland Water Transport	--	--	01	0.35	01	0.35
9	Irrigation	06	9.33	06	52.66	12	61.99
10	Labour and Employment (including ESI Dispensaries)	03	3.56	06	251.98	09	255.54
11	Municipal Administration	--	--	01	24.98	01	24.98
12	Panchayat & Rural Development	03	1.37	50	1996.90	53	1998.27
13	P.H.E.	03	3.83	04	141.98	07	145.81
14	P.W.D (Building)	01	2.91	04	47.31	05	50.22
15	P.W.D (Roads)	01	2.02	17	350.63	18	352.65
16	Social Welfare	05	4.94	17	244.31	22	249.25
17	Sports and Youth Welfare	--	--	02	27.82	02	27.82
18	Town & Country Planning	--	--	05	13.72	05	13.72
19	Urban Development Department (Municipal Board & Town Committee)	--	--	06	157.88	06	157.88
20	Water Resources	04	49.74	01	0.81	05	50.55
21	WPT&BC	01	6.23	01	0.43	02	6.66
Total		40	117.44	215	7411.38	255	7528.82