



FINANCE ACCOUNTS 2009-2010

Volume 1

"Placed on the Table of the
State Assembly on 01/02/2011

GOVERNMENT OF ASSAM

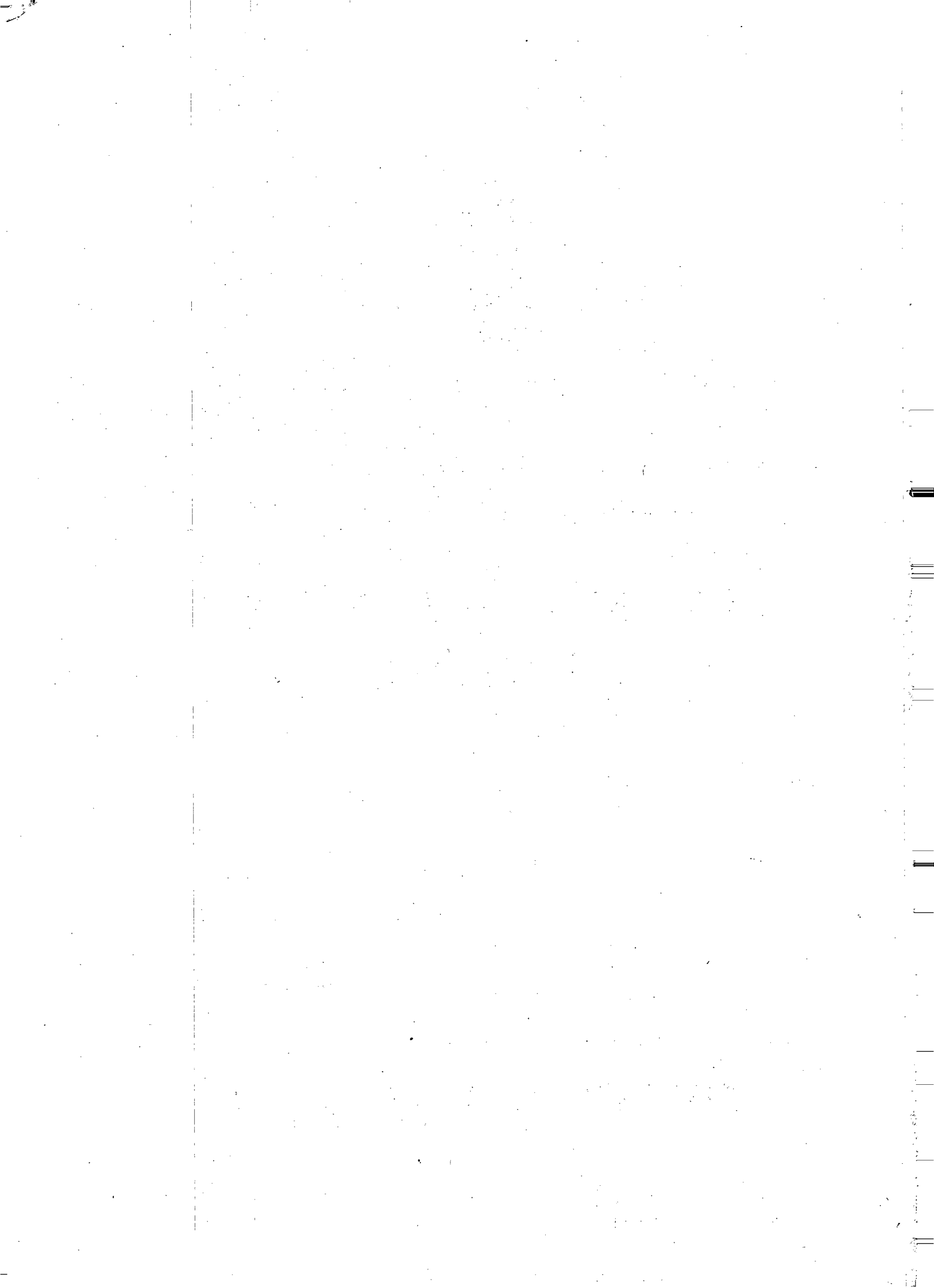


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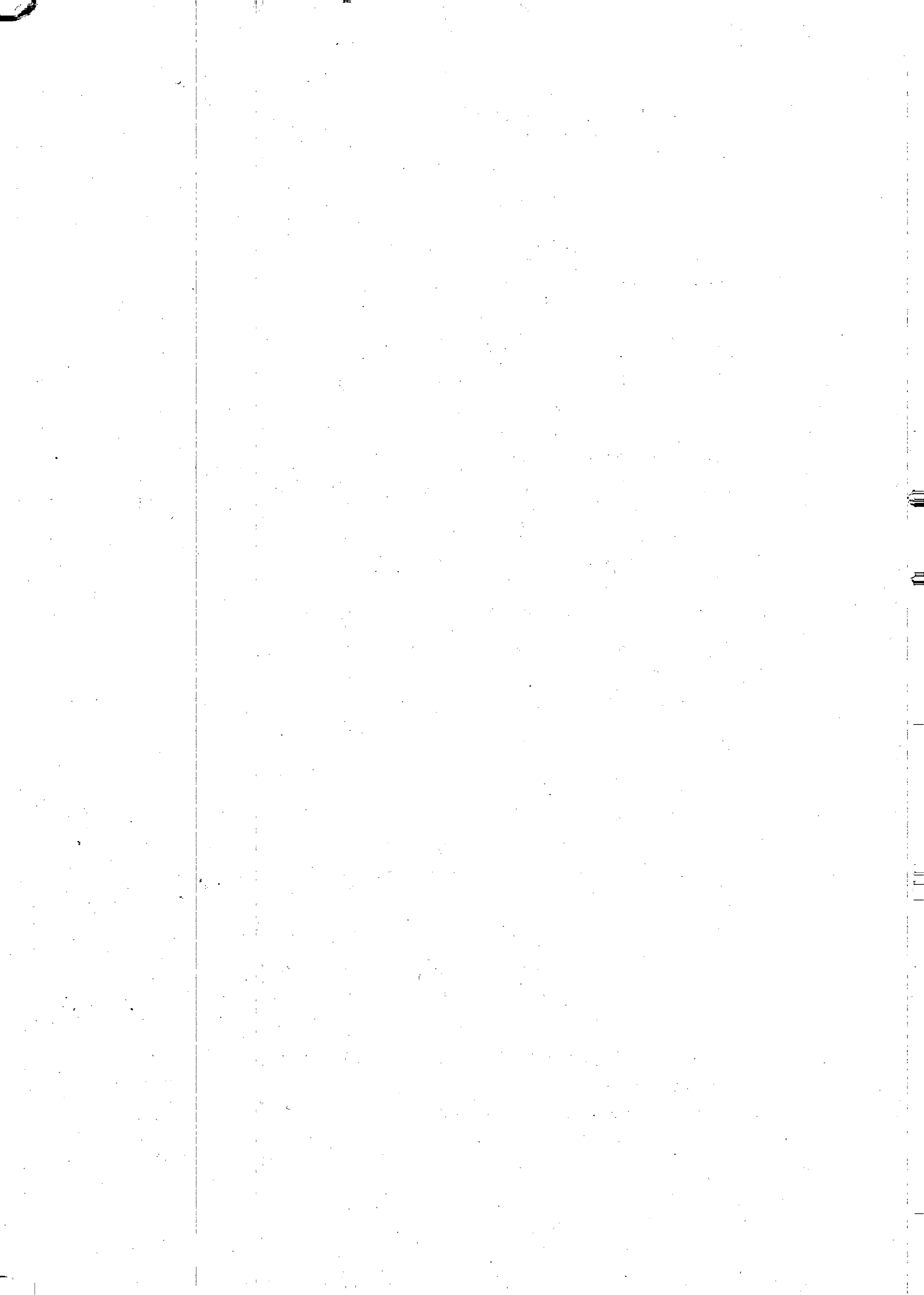
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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Assam for the year ending 31st March 2010 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Assam and the statements received from the Reserve Bank of India. Statements (No. 9 and part of 14), part of explanatory notes to Statement (No.11), part of maturity profile to annexure to Statement (No.15) and Appendices (VII and X) in this compilation have been prepared directly from the information received from the Government of Assam/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Assam are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971,



for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

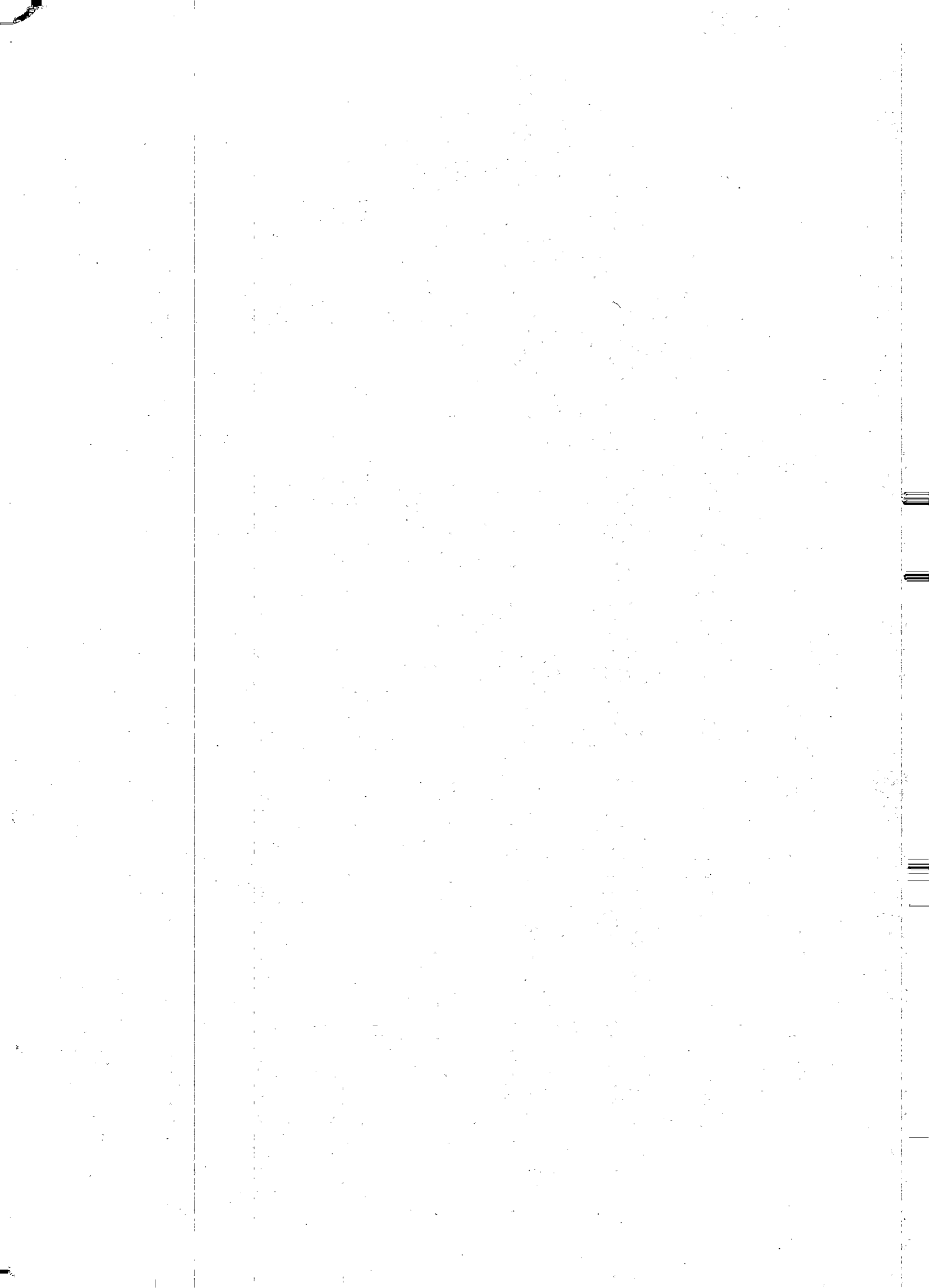
On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Assam for the year 2009-10.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Assam being presented separately for the year ended 31st March 2010.

The **1 DEC 2010**
New Delhi



(VINOD RAI)
Comptroller and Auditor General of India



A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

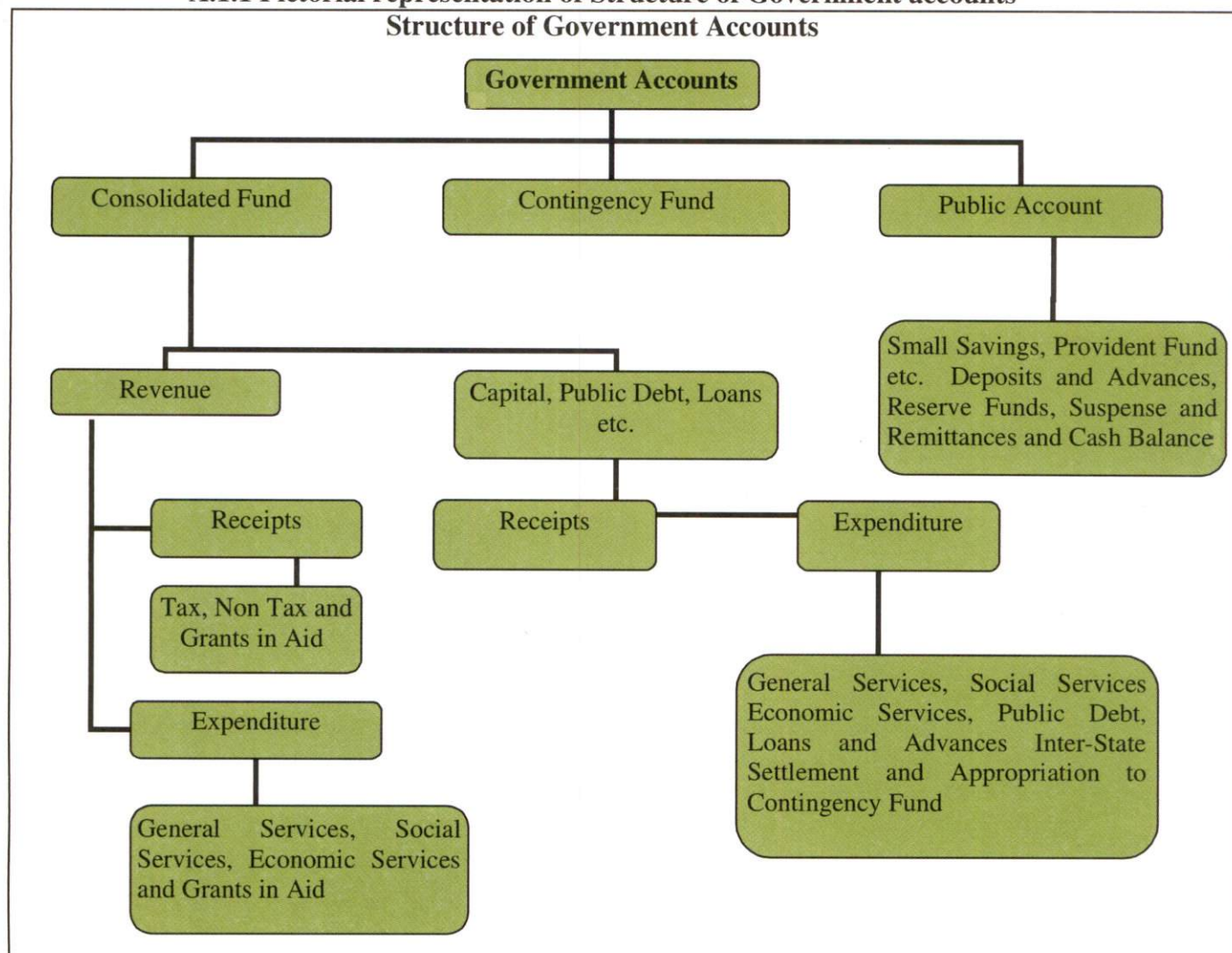
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government accounts



2. Divisions, Sections, Sectors etc

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue' and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts' and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into Sub Sectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition, the volume comprises an appendix, Appendix I, which represents Cash balances and Investments of Cash balances of the Government.

The second volume comprises three parts. The first part contains six statements as given below :

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2 : This part contains 9 statements presenting details of transactions by minor head corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads : This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the

previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.

14. Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
- 15 Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 of volume 2.
- 16 Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 of volume 2.
- 17 Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
- 18 Detailed Statement on Contingency Fund and Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below is not exhaustive.

Parameter	Summary Statements (Volume 1)	Summary Statements (Volume 2)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (including Grants received)	2,3	-	11	-
Revenue Expenditure	2,4	-	12	II (Salary), III (Subsidy)
Grants-In-Aid given by the Government	2	8	-	IV (Grants-in-aid)
Capital receipts	2,3	-	11	-
Capital expenditure	1,2,4	5	13,17	II (Salary)
Loans and Advances given by the Government	1,2,4	7	16,17	-
Debt Position/Borrowings	1,2	6	15	-
Investments of the Government in Companies, Corporations etc	1	-	13, 14	-
Cash	1,2	-	-	I,VIII
Balances in Public Account and investments thereof	1,2	-	18, 19	VIII
Government Guarantees	-	9	-	-
Schemes	-	-	-	V (Externally Aided Projects), VI(Plan Schemes),VII (Direct transfer of Central funds)
Maintenance Expenditure	-	-	-	XII
Charged and Voted Expenditure	-	10	12,13	-

D. PERIODICAL ADJUSTMENTS AND BOOK ADJUSTMENTS:

Certain transactions are in the nature of periodical adjustments and book adjustments do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF)

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1. STATEMENT OF FINANCIAL POSITION

(In crore of ₹)

Assets ¹	Reference (Sr. No.)		As at 31st March 2010	As at 31st March 2009
	Notes to Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances	---	---	---	---
(ii) Departmental Balances	---	18	9.87	10.70
(iii) Permanent Imprest	---	18	0.44	0.44
(iv) Cash Balance Investments	---	18	81,77.89	88,61.50
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	10	2, Appendix I & VIII	(-)14,04.41	(-)8,30.79
(vi) Investments from Earmarked Funds	---	18,19	10,49.93	9,92.47
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	---	13,14	21,45.42	20,79.12
(ii) Other Capital Expenditure	---	13	1,64,41.87	1,38,78.82
Contingency Fund (unrecouped)	---	---	---	---
Loans and Advances	---	7, 16	29,44.12	28,77.76
Advances with departmental officers	---	18	29,57.78	24,38.75
Suspense and Miscellaneous Balances ²	---	18	9,46.14	12,41.84
Remittance Balances	---	18	4,26.84	2,62.19
Cumulative excess of expenditure over receipts	---	---	---	---
Total			3,36,95.89	3,18,12.80

1. The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.
2. In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' & 'Permanent Imprest' which are included separately above, though the later form part of this sector elsewhere in these Accounts.

1. STATEMENT OF FINANCIAL POSITION

(In crore of ₹)

Liabilities	Reference (Sr. No.)		As at 31st March 2010	As at 31st March 2009
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt	---	6, 15	1,66,74.04	1,51,98.14
(ii) Loans and Advances from Central Government				
Non Plan Loans	---	6, 15	86.30	86.30
Loans for State Plan Schemes	---	6, 15	18,94.84	20,75.02
Loans for Central Plan Schemes	---	6, 15	2,58.57	2,58.57
Loans for Centrally Sponsored Plan Schemes	---	6, 15	44.86	44.86
Other loans	---	6, 15	61.81	1,74.81
Contingency Fund (corpus)	---	18	50.00	50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	---	18	48,12.51	43,22.97
(ii) Deposits	---	18	26,19.99	15,32.83
(iii) Reserve Funds	---	18	20,11.80	15,40.42
(iv) Remittance Balances	---	18	---	---
(v) Suspense and Miscellaneous Balances	---	18	---	---
Cumulative excess of receipts over expenditure ³	---	17 {foot note (b)}	51,81.17	65,28.88
Total			3,36,95.89	3,18,12.80

3. The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2009-2010	2008-2009		2009-2010	2008-2009
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts	1,98,84.49	1,80,77.04	Revenue Expenditure	2,12,32.20	1,42,43.33
Tax revenue (raised by the state)	49,86.72	41,50.21	Salaries* ¹	81,02.39	58,40.38
Non Tax revenue			Subsidies*	38.10	26.29
			Grants-in-aid* ²	24,82.32	13,73.41
Interest receipts	4,93.63	4,33.16	General services		
Others	22,59.31	18,38.75	Interest Payment and service of debt	19,40.58	17,01.33
Total	27,52.94	22,71.91	Pension	24,43.69	14,38.30
Share of Union Taxes/Duties	53,39.53	51,89.89	Others	18,15.46	10,79.35
			Total	61,99.73	42,18.98
			Social services	25,87.19	17,03.14
			Economic services	12,72.58	9,33.62
Grants from Central Government	68,05.30	64,65.03	Compensation and assignment to Local Bodies and PRIs	5,49.89	1,47.51
Revenue Deficit	13,47.71	---	Revenue Surplus	---	38,33.71

Section-B : Capital

Capital Receipts			Capital Expenditure		
			Salaries	1.97	2.00
			General Services	74.82	36.47
			Social Services	4,52.05	4,96.85
			Economic Services	21,00.51	18,37.69
Recoveries of Loans and Advances	32.87	34.83	Loans and Advances disbursed		
			General Services	---	---
			Social Services	22.96	9.44
			Economic Services	74.03	75.85
			Loans to Govt. Servants & Misc. Loans	2.24	3.45

- Salary (includes pay revision arrear of ₹ 7,38.71 crore classified under Major Head 2075), Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2).
- Grants in Aid given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'. Grants-in-aid comprises the total of the dedicated object head (09) across all Major Heads and totals of minor heads 190 and 191.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2009-2010	2008-2009		2009-2010	2008-2009
Public debt receipts			Repayment of Public Debt		
Internal Debt# (market loans etc.)	22,63.35	28,32.51	Internal Debt# (market loans etc.)	7,87.45	6,66.92
Loans from GOI	-73.07	45.00	Loans from GOI	2,20.11	1,13.88
Net of Inter State Settlement	---	---	Net of Inter State Settlement	---	---
Total Receipts Consolidated Fund	2,21,07.64	2,09,89.38	Total Expenditure Consolidated Fund	2,49,68.34	1,74,85.88
Deficit in Consolidated Fund	28,60.70	---	Surplus in Consolidated Fund	---	35,03.50

Part II Contingency Fund

Contingency Fund			Contingency Fund		
	---	---		---	---
Contingency Fund	---	---	Contingency Fund	---	---

Part III Public Account

Receipts			Disbursements		
	2009-2010	2008-2009		2009-2010	2008-2009
Small savings	7,54.80	6,27.89	Small savings	2,65.25	2,37.66
Reserves & Sinking Funds	7,33.42	3,17.40	Reserves & Sinking Funds	3,19.50	4,27.37
Deposits	42,57.32	31,79.28	Deposits	31,70.16	23,52.08
Advances	13,22.56	6,72.98	Advances	18,41.59	14,69.72
Suspense and Misc.	22,91,79.26	15,47,38.24	Suspense and Misc. ⁴	22,81,99.13	15,82,87.39
Remittances	36,98.19	29,08.90	Remittances	38,62.83	28,09.76
Total Receipts Public Account	23,99,45.55	16,24,44.69	Total Disbursements Public Account	23,76,58.46	16,55,83.98
Deficit in Public Account	---	31,39.29	Surplus in Public Account	22,87.09	---
Opening Cash Balance	-8,30.79	-11,95.00	Closing Cash Balance	-14,04.41	-8,30.79
Increase in Cash Balance	---	3,64.21	Decrease in Cash Balance	5,73.62	---

3. For details please refer to statement 18 in Volume 2.

4. 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 18.

Includes receipt of ₹ 1,82.51 crore and ₹ 1,15.28 crore and payment of ₹ 1,57.73 crore and ₹ 97.91 crore for 2009-2010 and 2008-2009 respectively pertaining to NSSF transaction.

**3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND**

	Description	(In crore of ₹)	
		2009-2010	2008-2009
A.	Tax Revenue		
A.1	Own Tax revenue		
	Corporation Tax	---	---
	Taxes on Agricultural Income	78.34	18.19
	Other Taxes on Income and Expenditure	1,50.15	1,37.73
	Land Revenue	1,16.91	1,13.36
	Stamps and Registration Fees	1,08.45	1,11.16
	Taxes on Immovable Property other than Agricultural Land	---	---
	State Excise	2,39.19	1,98.68
	Tax on Sales, Trade etc.	35,35.26	31,10.58
	Taxes on Vehicles	1,77.26	1,45.21
	Taxes on Goods and Passengers	5,45.41	2,84.67
	Taxes and Duties on Electricity	27.07	22.36
	Other Taxes and Duties on Commodities and Services	8.68	8.27
A.2	Share of net proceeds of Taxes		
	Corporation Tax	21,97.48	17,02.01
	Taxes on Income other than Corporation Tax	12,24.08	10,68.71
	Other Taxes On Income and Expenditure	---	-0.11
	Taxes on Wealth	4.97	1.61
	Customs	7,47.32	9,92.08
	Union Excise Duties	6,01.97	8,65.10
	Service Tax	5,63.71	5,60.60
	Other Taxes and Duties on Commodities and Services	---	-0.11
	TOTAL - A	1,03,26.25	93,40.10
B.	Non-tax Revenue		
	Interest receipts	4,93.63	4,33.16
	Miscellaneous General services	2,10.88	1,04.98
	Petroleum	15,74.18	14,30.12
	Forestry and Wild Life	1,60.56	1,15.64
	Other Administrative Services	1,02.06	12.77
	Roads and Bridges	79.86	66.90
	Coal and Lignite	37.54	19.20
	Police	30.91	12.69
	Dividends and Profits	14.92	19.45
	Medical and Public Health	7.10	7.91
	Social Security and Welfare	6.92	1.31
	Education, Sports, Art and Culture	4.40	5.22

**3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND**

Description	(In crore of ₹)	
	2009-2010	2008-2009
Public Works	3.95	3.84
Inland Water Transport	3.75	2.71
Contributions and Recoveries towards Pension and Other Retirement Benefits	3.43	5.13
Housing	3.19	3.49
Labour and Employment	2.61	2.41
Other General Economic Services	1.84	2.39
Power	1.68	---
Village and Small Industries	1.42	14.39
Fisheries	1.27	1.34
Non-ferrous Mining and Metallurgical industries	1.24	0.54
North Eastern Areas	1.22	1.55
Minor Irrigation	0.74	0.65
Water Supply and Sanitation	0.68	0.49
Major and Medium Irrigation	0.59	0.56
Other Agricultural Programmes	0.33	0.27
Animal Husbandry	0.32	0.51
Co-operation	0.28	0.96
Crop Husbandry	0.27	0.38
Tourism	0.22	0.14
Other Rural Development Programmes	0.20	0.24
Dairy Development	0.19	0.04
Other Scientific Research	0.14	0.12
Jails	0.13	0.11
Stationery and Printing	0.10	0.05
Industries	0.09	0.01
Public Service commission	0.04	0.20
Family Welfare	0.03	---
Information and Publicity	0.02	0.03
Others	0.01	0.01
TOTAL - B	27,52.94	22,71.91

**3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND**

II. GRANTS FROM GOVERNMENT OF INDIA		(In crore of ₹)	
		Actuals	
Description		2009-2010	2008-2009
(C)	Grants		
	Grants-in-Aid from Central Government		
	Non Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	9,47.15	3,41.16
	Grants towards contribution to Calamity Relief Fund	1,62.80	1,57.97
	Grants under National Calamity Contingency Fund	---	3,00.00
	Other Grants	4,83.22	2,21.80
	Grants for State/Union Territory Plan Schemes		
	Block Grants (of which EAP)	3,58.82	3,92.13
	Grants under the proviso to Article 275 (1) of the Constitution	41.94	1,04.85
	Grant for Central Road Fund	32.87	15.09
	Other Grants	35,61.46	36,78.66
	Grants for Central Plan Schemes	39.64	54.69
	Grants for Centrally Sponsored Plan Schemes	10,32.26	9,93.23
	Grants for Special Plan Schemes	1,45.14	2,05.45
	TOTAL - C	68,05.30	64,65.03
	TOTAL REVENUE RECEIPTS (A+B+C)	1,98,84.49	1,80,77.04

**3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND**

	III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS	(In crore of ₹) Actuals	
		2009-2010	2008-2009
	Description		
D.	Capital Receipts		
	Disinvestment proceeds	---	---
	Others	---	---
	TOTAL - D	---	---
E.	Public Debt		
	Internal Debt		
	Market Loans	19,09.76	25,05.64
	Ways & Means Advances from the RBI	---	---
	Bonds	---	---
	Loans from Financial Institutions	1,71.81	2,11.59
	Special Securities issued to National Small Savings Fund	1,82.51	1,15.28
	Other Loans	-0.73	---
	Loans and Advances from Central Government		
	Non Plan Loans	---	---
	Loans for State Plan Schemes	39.93	45.00
	Loans for Central Plan Schemes	---	---
	Loans for Centrally Sponsored Plan Schemes	---	---
	Other Loans	-1,13.00	---
	TOTAL - E	21,90.28	28,77.51
F.	Loans and Advances by State Government (Recoveries)¹	32.87	34.83
G.	Inter-State Settlements	---	---
	Total Receipts in Consolidated Fund² (A+B+C+D+E+F+G)	2,21,07.64	2,09,89.38

1. Details are in Statement 7 and 16 in Volume 2.

2. Details are in Statement 11, 15 and 16 in Volume 2.

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

(In crore of ₹)

	Description	Revenue	Capital	L & A	Total
A.	GENERAL SERVICES				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	18.22	---	---	18.22
	President, Vice-President/Governor, Administrator of Union Territories	2.91	---	---	2.91
	Council of Ministers	4.96	---	---	4.96
	Administration of Justice	82.44	---	---	82.44
	Elections	44.91	---	---	44.91
A.2	Fiscal Services				
	Land Revenue	1,07.14	---	---	1,07.14
	Stamps and Registration	17.60	---	---	17.60
	State Excise Duties	16.51	---	---	16.51
	Taxes on Sales, Trades etc.	42.72	---	---	42.72
	Taxes on Vehicles	10.64	---	---	10.64
	Other Taxes and Duties on Commodities and Services	2.11	---	---	2.11
	Other Fiscal Services	0.93	4.00	---	4.93
A.3	Interest payment and servicing of Debt				
	Appropriation for reduction or avoidance of Debt	1,08.00	---	---	1,08.00
	Interest Payment	18,32.58	---	---	18,32.58
A.4	Administrative Services				
	Public Service Commission	4.26	---	---	4.26
	Secretariat-General Services	10,26.94	---	---	10,26.94
	District Administration	68.80	---	---	68.80
	Treasury and Accounts Administration	50.92	---	---	50.92
	Police	12,74.02	---	---	12,74.02
	Jails	41.55	---	---	41.55
	Stationery and Printing	12.74	---	---	12.74
	Public Works	2,32.38	70.82	---	3,03.20
	Other Administrative Services	1,93.90	---	---	1,93.90
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	17,69.28	---	---	17,69.28
	Miscellaneous General Services	14,13.12	---	---	14,13.12
	Total - GENERAL SERVICES	83,79.58	74.82	---	84,54.40
B.	SOCIAL SERVICES				
B.1	Education, Sports, Art and Culture				
	General Education	43,37.69	1.22	---	43,38.91
	Technical Education	53.38	---	---	53.38
	Sports and Youth Services	31.62	---	---	31.62
	Art and Culture	1,03.87	---	---	1,03.87
B.2	Health and Family Welfare				
	Medical and Public Health	13,51.90	4.57	---	13,56.47
	Family Welfare	1,44.52	---	---	1,44.52
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	3,33.48	2,37.15	---	5,70.63
	Housing	8.96	7.22	0.57	16.75
	Urban Development	2,39.81	1,99.17	21.81	4,60.79
B.4	Information and Broadcasting				
	Information and Publicity	20.24	---	---	20.24

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

(In crore of ₹)

	Description	Revenue	Capital	L & A	Total
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,80.06	0.45	0.58	3,81.09
B.6	Labour and Labour Welfare				
	Labour and Employment	90.68	---	---	90.68
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	4,88.94	1.33	---	4,90.27
	Nutrition	3,19.28	---	---	3,19.28
	Relief on Account of Natural Calamities	6,22.39	---	---	6,22.39
B.8	Others				
	Other Social Services	0.51	1.12	---	1.63
	Secretariat-Social Services	15.88	---	---	15.88
	Total - SOCIAL SERVICES	85,43.21	4,52.23	22.96	90,18.40
C.	ECONOMIC SERVICES				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	4,44.80	---	---	4,44.80
	Soil and Water Conservation	48.20	---	---	48.20
	Animal Husbandry	1,48.73	2.14	---	1,50.87
	Dairy Development	24.64	0.90	---	25.54
	Fisheries	54.54	0.15	---	54.69
	Forestry and Wild Life	2,62.34	0.67	---	2,63.01
	Plantations	0.50	---	---	0.50
	Food Storage and Warehousing	26.92	1.00	0.07	27.99
	Agricultural Research and Education	1,05.30	---	---	1,05.30
	Co-operation	45.83	3.15	---	48.98
	Other Agricultural Programmes	7.70	---	---	7.70
C.2	Rural Development				
	Special Programmes for Rural Development	3,74.28	---	---	3,74.28
	Other Rural Development Programmes	4,39.21	---	---	4,39.21
C.3	Special Areas Programmes				
	North Eastern Areas	5.92	2,91.63	---	2,97.55
	Other Special Areas Programmes	2,05.26	---	---	2,05.26
C.4	Irrigation and Flood Control				
	Major and Medium Irrigation	65.37	93.56	---	1,58.93
	Minor Irrigation	1,89.36	4,48.68	---	6,38.04
	Command Area Development	2.10	7.96	---	10.06
	Flood Control and Drainage	1,24.23	3,00.06	---	4,24.29
C.5	Energy				
	Power	11.78	1,80.68	40.34	2,32.80
	Non-Conventional Sources of Energy	0.03	---	---	0.03
C.6	Industry and Minerals				
	Village and Small Industries	1,81.18	2.13	1.05	1,84.36
	Industries	58.08	---	---	58.08
	Non-ferrous Mining and Metallurgical Industries	7.97	2.00	---	9.97
	Other Outlays on Industries and Minerals	---	16.03	---	16.03
	Telecommunication and Electronics Industries	---	24.09	---	24.09
	Consumer Industries	---	---	32.57	32.57

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

(In crore of ₹)

	Description	Revenue	Capital	L & A	Total
C.7	Transport				
	Roads and Bridges	4,90.69	6,76.69	---	11,67.38
	Road Transport	14.90	28.60	---	43.50
	Inland Water Transport	60.86	---	---	60.86
C.8	Science Technology and Environment				
	Other Scientific Research	18.30	---	---	18.30
C.9	General Economic Services				
	Secretariat-Economic Services	2,98.82	---	---	2,98.82
	Tourism	11.88	20.04	---	31.92
	Census Surveys and Statistics	20.60	---	---	20.60
	Civil Supplies	0.53	---	---	0.53
	General Financial and Trading Institutions	---	2.14	---	2.14
	Other General Economic Services	8.67	---	---	8.67
	Total - ECONOMIC SERVICES	37,59.52	21,02.30	74.03	59,35.85
D.	GRANTS-IN-AID AND CONTRIBUTIONS				
	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions	5,49.89	---	---	5,49.89
	Total - GRANTS-IN-AID AND CONTRIBUTIONS	5,49.89	---	---	5,49.89
E.	PUBLIC DEBT				
	Internal Debt of the State Government			7,87.45	7,87.45
	Loans and Advances from the Central Government			2,20.11	2,20.11
	Total - PUBLIC DEBT			10,07.56	10,07.56
F.	LOANS AND ADVANCES				
	Loans to Government Servants, etc			2.24	2.24
	Total - LOANS AND ADVANCES			2.24	2.24
	Total - CFS Expenditure	2,12,32.20	26,29.35	11,06.79	2,49,68.34

N.B: There is a single Capital Major Head 4202 – Capital Outlay on Education, Sports, Art and Culture for Revenue Major Heads 2202, 2203, 2204 and 2205 and accordingly Capital Expenditure is booked under 4202.

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

(In crore of ₹)

B. EXPENDITURE BY NATURE									
Object of Expenditure	2009-2010			2008-2009			2007-2008		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salaries	81,02.39	1.97	81,04.36	58,40.38	2.00	58,42.38	52,41.20	2.37	52,43.57
Grants-in-aid	24,82.32	---	24,82.32	13,73.41	---	13,73.41	11,83.58	---	11,83.58
Other Charges	14,34.78	56.01	14,90.79	7,10.30	1,09.02	8,19.32	4,83.79	70.55	5,54.34
Pensions / Gratuity	12,23.37	---	12,23.37	10,94.84	---	10,94.84	9,86.63	---	9,86.63
Major Works	1,59.25	4,22.22	5,81.47	58.22	2,93.55	3,51.77	66.04	2,11.64	2,77.68
Office Expenses	3,96.24	0.96	3,97.20	2,56.71	0.04	2,56.75	2,44.51	0.03	2,44.54
Materials and Supplies	3,36.06	15.47	3,51.53	2,48.37	65.92	3,14.29	1,47.70	19.98	1,67.68
Minor Works	1,72.69	1,48.80	3,21.49	1,42.14	2,16.40	3,58.54	91.03	76.27	1,67.30
Maintenance	1,47.17	18.98	1,66.15	1,36.79	32.97	1,69.76	1,08.45	26.29	1,34.74
Motor Vehicles	1,09.07	0.60	1,09.67	58.90	---	58.90	70.15	---	70.15
Machinery and Equipment / Tools and Plants	1,07.70	0.30	1,08.00	1,02.41	---	1,02.41	48.62	---	48.62
Wages	88.64	0.05	88.69	45.99	---	45.99	48.65	0.01	48.66
Scholarships and Stipend	72.36	---	72.36	47.50	0.15	47.65	41.58	---	41.58
Investment / Loans	---	70.58	70.58	8.20	15.98	24.18	0.11	5.82	5.93
Travel Expenses	44.08	---	44.08	39.89	0.06	39.95	30.89	0.07	30.96
Subsidies	38.10	---	38.10	26.29	---	26.29	20.90	---	20.90
Secret Service Expenditure	31.76	---	31.76	6.47	---	6.47	3.50	---	3.50
Payment for Professionals & Special Services	31.23	---	31.23	38.06	---	38.06	37.78	---	37.78
Rent, Rate and Taxes/ Royalty	11.06	---	11.06	10.30	---	10.30	7.55	0.02	7.57
Others	62,61.94	19,03.94	81,65.88	39,99.64	16,39.70	56,39.34	38,84.41	12,75.08	51,59.49
Deduct Entries	-18.01	-10.53	-28.54	-1.48	-2.78	-4.26	-2.91	-0.02	-2.93
Total	2,12,32.20	26,29.35	2,38,61.55	1,42,43.33	23,73.01	1,66,16.34	1,27,44.16	16,88.11	1,44,32.27

Notes to Accounts

1. Summary of significant accounting policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Assam for the period 1st April 2009 to 31st March 2010.

(ii) **Basis of Accounting:** With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on "pension and other retirement benefits to State Government employees during the year was ₹ 17,69.28 crore (8.33% of total revenue expenditure). However, the State Government employees recruited w.e.f. February 2005 are eligible for New Pension Scheme. An amount of ₹ 3.21 crore towards employee's contribution and employer's share has been deposited under the head '8342-Other Deposits -117 Defined Contribution Pension Scheme for Government Employees during the year. The State Government liability on this account as on 31st March 2010 was ₹ 3.21 crore.

(iii). **Currency in which Accounts are kept:** The accounts of Government are maintained in Indian Rupees.

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital

Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

2. Status on inclusion of statements /information recommended by Twelfth Finance Commission in the Finance Accounts

The Twelfth Finance Commission had recommended for inclusion of the following eight statements/information in the Finance accounts.

(i) Statement of subsidies given, both explicit and implicit (ii) Statement containing expenditure on salaries by various departments/units (iii) Detailed information on pensioners and expenditure on Government pensions (iv) Statement containing information on debt and other liabilities as well as repayment schedule (v) Statement on accretion and erosion in financial assets held by the Government including those arising out of changes in the manner of spending by the Government (vi) Maintenance expenditure with segregation of salary and non-salary components (vii) Data on committed liabilities of the state (viii) Implication of major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flows.

Of the eight statements, six statements mentioned at serial no (i) to (vi) have been introduced in the Finance Accounts of the Government of Assam up to 2009-2010. The remaining two statements at serial no (vii) to (viii) are, however, yet to be introduced in the State Finance Accounts. Information is not available with the State Government and the formats are being revisited.

3. Periodical Adjustments and Book adjustments.

Certain adjustments in accounts involve no cash outgo, they are in the nature of book adjustments. A few periodical adjustments, made usually every year and a few cases of other adjustments made during 2009-2010 are given below.

Notes to Accounts

"A"-Periodical Adjustments

Sl. No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
(1)	Transfer to Sinking Fund	2048-Appropriation for reduction or avoidance of debt	8222-Sinking Funds	1,08.00	Sinking Funds are constituted by the Government for liquidation of its debt or loans. Regular contributions are made to the funds for investment and accretion to the funds account is eventually utilized for the redemption of open market loans.
(2)	Calamity Relief Fund	2245-Relief on account of Natural Calamities	8235-General and Other Reserve Funds	6,22.38	Transfer of both Central and State share to Calamity Relief Fund.
(3)	Annual GPF interest adjustment	2049-Interest Payment	8009-State Provident Funds	3,20.80	Annual interest is credited to the GPF head of account.
(4)	Annual Group Insurance interest adjustment	2049-Interest Payment	8011-Insurance and Pension Funds	1.86	Annual interest is credited to the Group Insurance head of account.

"B"-Other Adjustments

Sl. No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
(1)	Adjustment of cross liabilities between Assam State Electricity Board and Government of Assam	2040-Taxes on Sales, Trades etc.	0043-Taxes and Duties on Electricity	14.30	Adjustment of outstanding dues against electricity duty payable by the Assam State Electricity Board (ASEB) to the Government of Assam and contribution towards ASEB employees Pension Fund Investment Trust payable by the Government of Assam to the ASEB.
(2)	Adjustment of security related expenditure between Government of India and Government of Assam	2055-Police	0055-Police	11.62	Adjustment of expenditure incurred by the State Government on Border Check Posts reimbursable by the Government of India and charges for deployment of CRPF to the State payable by the Government of Assam

Notes to Accounts

Sl. No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
(3)	Conversion of defaulted interest payment into principal amount of loan.	2049-Interest Payment	6003-Internal debt of the State Government	25.16	State Government failed to make interest payment on due dates on loans taken from National Co-operative Development Corporation (NCDC) and consequently NCDC converted it to Principal amount of loan. To make agreement with loan balances, the Government of Assam issued sanction for conversion of defaulted interest payment into principal amount of loan.
(4)	Debt waiver scheme granted by the Government of India	6004-Loans and Advances from the Central Government	0075-Miscellaneous General Services	2,10.82	Adjustment of debt waiver scheme granted by the Government of India in accordance with the recommendation of TFC.
(5)	Transfer of fund to Public Account	2012-President, Vice President/Governor /Administrator of Union Territories	8443-Civil Deposit-101-Revenue Deposits	0.01	The department could not utilize budgetary allocation and transferred the fund to Revenue Deposit. There is no provision to transfer funds to Revenue Deposit. The issue will be taken up with the State Government.
(6)	Do	2055-Police	Do	2.40	Do
(7)	Do	2059-Public Works	Do	25.03	Do
(8)	Do	2217-Urban Development	Do	0.10	Do
(9)	Do	2401-Crop Husbandry	Do	49.91	Do
(10)	Do	2408-Food, Storage and Warehousing	Do	8.70	Do
(11)	Do	2575-Other Special Areas Programmes	Do	15.00	Do
(12)	Do	3425-Other Scientific Research	Do	1.00	Do
(13)	Do	3475-Other General Economic Services	Do	0.09	Do
(14)	Do	3604-Compensation and Assignment to local Bodies and Panchayat Raj Institutions	Do	2.24	Do
(15)	Do	4059-Capital outlay on Public Works	Do	23.00	Do

Notes to Accounts

4. Position of timely rendition of accounts

Accounts Rendering Units of the Government of Assam could not submit the initial accounts for 2009-2010 to Accountant General's Office by the prescribed due date i.e., 10th of the following month to which the accounts relate. The position of average delay in submission of accounts is given below in a tabular form.

Average delay in rendition of Treasury Accounts to A.G Office	Average delay in rendition of Public Works Accounts to A.G Office	Average delay in rendition of Forest Accounts to A.G Office
9 days	30 days	43 days

5. Position of awaited Utilization Certificates (UC)

In the case of conditional grants a formal utilization certificate about the proper utilization of the grant from the administrative, technical and financial point of view should be furnished to the Accountant General (A&E) by the sanctioning authority of the State Government. The position of awaited utilization certificates is given below.

Year	Number of UCs awaited	(In crore of ₹)
		Amount involved
Up to 2007-2008	15,368	45,45.86
2008-2009	1,405	12,23.98
2009-2010	252	12,45.27
Total	17,025	70,15.11

6. Existence of unadjusted Abstract contingency Bills (AC Bills)

The Drawing and Disbursing Officers are authorized to draw sums of money for limited purposes only by preparing Abstract Contingency Bill by debiting Service Heads, and they are required to present Detailed Contingency Bill (Vouchers in support of final expenditure) in all these cases. The controlling officers shall despatch all detailed bills so as to reach the Office of Accountant General not later than 25th of the month following that to which they relate (Rule 21 of Assam Contingency Manual 1989). The position of DC bills to be received in the Office of the Accountant General is shown below:

Year	Number of Pending DC Bills	Amount Involved
		(In crore of ₹)
Upto 2007-2008	4,818	6,47.32
2008-2009	547	84.14
2009-2010	369	6,46.94
Total	5,734	13,78.40

7. Calamity Relief Fund (CRF)

As per recommendations of the Twelfth Finance Commission, budgetary provisions for financing relief expenditure are to be made in the State Government Budget under the relevant heads. Review of CRF revealed that no such provisions were made in the budget for 2007-2008, 2008-2009 and 2009-2010 to meet calamity related expenditure. Only provisions under Major Head 2245-Relief on account of Natural Calamities for transfer of both the Central and State share to CRF were made in the State budget during the above three years. The entire Calamity related expenditure was mainly met from drawal from treasuries debiting Major Head 8235 General and Other Reserve Fund - 111 Calamity Relief Fund. The fund is administered by a State Level Committee headed by the Chief Secretary to the Government of Assam.

No investment has been made from CRF up to 2009-2010 accounts.

8. Review of Other Reserve Funds

Review of Other Reserve Funds such as Roads and Bridges Fund, Depreciation/ Renewal Reserve Fund, Development and Welfare Fund and Zamindari Abolition Fund disclosed that there have

Notes to Accounts

not been any transactions against these funds during the last eleven years (Up to 2009-2010). The balances in these funds are shown below:

Heads of Account	Balances as on 31 st March 2010
8225 Roads and Brides Fund	1.23
8226 Depreciation/Renewal Reserve Fund	0.12
8229 Development and Welfare Funds	3.44
8235 General and Other Reserve Funds	2.04
102. Zamindari Abolition Fund	
Total	6.83

9. Position of reconciliation of Receipts and Expenditure

All the Drawing and Disbursing Officers are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General. Such reconciliation has been completed for a value of ₹ 48,80.00 Crore constituting 19.54% of total expenditure of ₹ 2,49,68.34 Crore. In case of receipts, reconciliation has been done for a value of ₹ 84.00 Crore i.e., 0.42% of the total receipts of the Government amounting to ₹ 1,98,84.49 Crore.

10. Reconciliation of Cash balance

Cash balance worked out by Accountant General is ₹ 14, 04.41 crore (Credit). The cash balance reported by RBI as on 31-3-2010 is ₹ 13, 44.98 crore (Debit). Thus, there is a difference of ₹ 59.43 crore (Credit) between the two figures. The difference is mainly because of erroneous reporting by the accredited banks to the RBI, Nagpur maintaining the cash balance of the State Government. Out of this difference, items relating to ₹ 55.19 Crore (net credit) have been identified and settled in the accounts for 2010-2011 (Up to June 2010 accounts).

11. Booking under Minor Head 800-'other receipts' and 'Other expenditure'

₹ 23,15.97 crore under 47 Major Heads of accounts (representing functions of the Government) was classified under the Minor Head '800 - Other Receipts' in the accounts constituting 18.14 % of the total receipts recorded under the respective Major Heads. ₹ 43,94.17 Crore under 60 Major Heads of Accounts (representing functions of the Government) was classified under the Minor Head '800 - Other Expenditure in the accounts constituting 27.92% of the total expenditure recorded under the respective Major Heads. Major Heads such as '2075 - Miscellaneous General Services', '2217 - Urban Development', '2225 - Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes', '2501 - Special Programmes for Rural Development', '2515 - Other Rural Development Programmes', '2575 - Other Special Areas Programmes', '2801 - Power', '3056 - Inland Water Transport', '3454 - Census Surveys and Statistics', '4217 - Capital Outlay on Urban Development', '4701 - Capital Outlay on Major and Medium Irrigation', '4801 - Capital Outlay on Power Projects' and '4885 - Other Capital Outlay on Industries and Minerals' etc. with substantial expenditure classified as 'Other Expenditure' are given in annex. The schemes mentioned in the annex are not depicted distinctly in the Finance Accounts, though the details of these expenditure are depicted at the sub head (scheme) level or below in the Detailed Demand for Grants and corresponding head wise Appropriation Accounts forming part of the State Government Accounts.

12. Transfer of Funds to Personal Deposits Accounts (PD)

Transfer of funds to PD Accounts is booked as expenditure in the Consolidated Fund (service major heads) of the State. While Government is authorized to open Personal Deposit Accounts in order to deposit money for specific purposes, the Administrators are required to close such accounts at the last working day of the year and transfer the unspent balances back to the Government Accounts. During 2009-2010, no amount was transferred to PD accounts debiting function major heads as per records of A.G. Office.

However, there are a few PD accounts created without consultation with the Accountant General and balances of these accounts stood at ₹ 25.46 crore at the close of 2009-2010 accounts.

Notes to Accounts

13. Position of Suspense balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years are given below:

Name of Major and Minor Head	2007-2008		2008-2009		(In crore of ₹) 2009-2010	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-suspense Account						
101-Pay and Accounts Office suspense	98.58	1.91	38.56	0.08	44.93	0.06
Net	Dr. 96.67		Dr. 38.48		Dr. 44.87	
102-Suspense Account-Civil	738.31	15.04	921.42	153.91	670.84	5.23
Net	Dr. 723.27		Dr. 767.52		Dr. 665.61	
107-Cash Settlement Suspense Account	82.73	15.65	82.73	15.65	82.73	15.65
Net	Dr. 67.08		Dr. 67.08		Dr. 67.08	
109-Reserve Bank Suspense-Headquarters	43.45	46.41	27.66	9.54	15.15	5.09
Net	Cr. 2.96		Dr. 18.12		Dr. 10.06	
110-Reserve Bank Suspense-CAO	562.53	9.67	365.01	0.14	189.45	-
Net	Dr. 552.86		Dr. 364.87		Dr. 189.45	
112-Tax deducted at Source (TDS) suspense	-	23.42	-	11.93	-	28.57
Net	Cr. 23.42		Cr. 11.93		Cr. 28.57	
123-A.I.S Officers' Group Insurance Scheme	-	0.87	-	0.92	-	0.97
Net	Cr. 0.87		Cr. 0.92		Cr. 0.97	

Constant efforts are underway to clear the balances under these heads. However, clearance of suspense items depends on the details furnished by the Government departments/Central ministries/PAOs/RBI etc.

14. Guarantees reported in Statement No.9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees. No amount has been transferred to Guarantee Redemption Fund during 2009-2010.

During the year, one letter of comfort was issued to Small Industries Development Bank of India (SIDBI) for resuming refinance support to Assam Financial Corporation (AFC). The Government of Assam agreed to provide resource support to AFC to enable it to honour its future repayment obligations to SIDBI, in the event of AFC not having adequate resources to do so.

15. In respect of loans and investments, for which detailed accounts are kept by the State Government departments, constant efforts are made to obtain complete information.

16. The State Government provides funds to State/District Level Autonomous Bodies and Authorities, Societies, Non Governmental Organizations etc. for implementation of Centrally Sponsored Schemes (State Share) and State Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank account of these implementing agencies.

The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government Accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

Annexure

**Details of Revenue and Capital Expenditure under
Minor Head '800 - Other Expenditure' during 2009-10**

(In crore of ₹)

Sl. No.	Major Head	Major Schemes under Minor Head 800	Expenditure under minor head 800	Total Expenditure	Percentage
1.	2075 - Miscellaneous General Services	Assam Infrastructure Financing Authority & Expenditure in connection with the revision of Pay and Pension	14,12.11	14,13.12	99.93
2.	2217 - Urban Development	Project under JNNURM, City Infrastructure Roads & Bridges (Guwahati City)	1,93.46	2,39.81	80.67
3.	2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Assistance to the Mising Autonomous Council, Rabha Hasong Autonomous Council, Deuri Kachari Autonomous Council and Sonowal Kachari Autonomous Council	2,22.97	3,80.06	58.67
4.	2501 - Special Programmes for Rural Development	NREGA, SGSY, Assam Vikash Yojana, SGRY, IAY & Chief Minister's Swa Niyojan Yojana (State specific scheme)	3,16.03	3,74.28	84.44
5.	2515 - Other Rural Development Programme	NSAP, Backward Region Grant Fund and District Development Project/Programme	3,76.64	4,39.21	85.75
6.	2575 - Other Special Areas Programme	Multi Sectoral Development Programme for Minorities and Post Matric Scholarship for Minority Students.	1,37.83	2,05.26	67.15
7.	2801 - Power	Payment to ASEB for debt services under RGGY assistance of REC	11.78	11.78	100.00
8.	3056 - Inland Water Transport	Government Transport Services working expenses - Major Ferry services, Subansiri River Passenger	49.60	60.86	81.50
9.	3454 - Census Survey and Statistics	Subordinate Administration for General Statistics and Integrated Schemes for improvement of Statistical systems of Assam	20.60	20.60	100.00
10.	4217 - Capital Outlay on Urban Development	Project under JNNURM	1,14.68	1,99.17	57.58
11.	4701 - Capital Outlay on Major and Medium Irrigation	Dhansiri Irrigation Project, Bardikrai Irrigation Project, Champamati Irrigation Project and Buridihing Irrigation Project	56.63	93.56	60.53

Annexure

**Details of Revenue and Capital Expenditure under
Minor Head '800 - Other Expenditure' during 2009-10**

(In crore of ₹)

SI No	Major Head	Major Schemes under Minor Head 800	Expenditure under minor head 800	Total Expenditure	Percentage
12.	4801 - Capital Outlay on Power Projects	Externally Aided Project (ADB), Namrup Power Replacement Project and Transmission Line Department	1,80.68	1,80.68	100.00
13.	4885 - Other Capital Outlay on Industries and Minerals	Land requisition for Gas Cracker Project, Development of Industrial area and upgradation of existing Industrial areas.	16.03	16.03	100.00
Total			31,09.04	36,34.42	

APPENDIX - I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 st March 2010	As on 31 st March 2009
	(In crore of ₹)	
(a) General Cash Balance		
1. Cash in Treasuries	---	---
2. Deposit with Reserve Bank ¹	(-) 14,04.41	(-) 8,30.79
Total	(-) 14,04.41	(-) 8,30.79
3. Investments held in the Cash Balance Investment Accounts	81,77.89	88,61.50
Total (a)	67,73.48	80,30.71
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz. Forest and Public Works Officers	9.88	10.70
2. Permanent Advances for Contingent Expenditure with Departmental Officers	0.44	0.43
3. Investment of Earmarked Funds	10,49.93	9,92.47
Total (b)	10,60.25	10,03.60
(c) Overall Cash position (a) + (b)	78,33.73	90,34.31

¹ The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter - Government monetary settlement pertaining to transactions of the financial year 2009-10 advised to the RBI till 16th April 2010.

APPENDIX - I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consists of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc are added to the balance in deposit with Reserve Bank of India.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.08 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance ² for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

(c) The limit for ordinary ways and means advances to the State Government was ₹ 3,00.00 crore with effect from 1st April 2006. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time.

2. The Cash Balance ('Deposit with RBI') above is the Closing Cash Balance of the year as on 31st March but worked out by 16th April and not simply the daily balance on 31st March.

APPENDIX - I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-10 is given below :-

- | | |
|---|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 365 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advances | Nil |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances | Nil |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken | Nil |
| (v) Number of days on which overdrafts were taken | Nil |
| (vi) A detailed accounts of transactions relating to Ways and Means Advances obtained from the Reserve Bank of India is given below : | |

Particulars	Balance on 1 st April 2009	Amount obtained during 2009-10	Amount repaid during 2009-10	Balance on 31 st March 2010	Interest paid during the year
				(In crore of ₹)	
Normal Ways and Means Advances	---	---	---	---	---
Special Ways and Means Advances	---	---	---	---	---
Shortfall/Overdraft	---	---	---	---	---
Total	---	---	---	---	---

(d) There was a difference of ₹ 59.43 crore (Cr) between the figures reflected in the accounts ₹ 14,04.41 crore (Cr) and that reported by the Reserve Bank of India ₹ 13,44.98 crore (Dr). The difference may be categorised mainly as under :

(In crore of ₹)	
(i) Erroneous Adjustment by Bank	Cr. 69.53
	Dr. 10.10
Total	Cr. 59.43

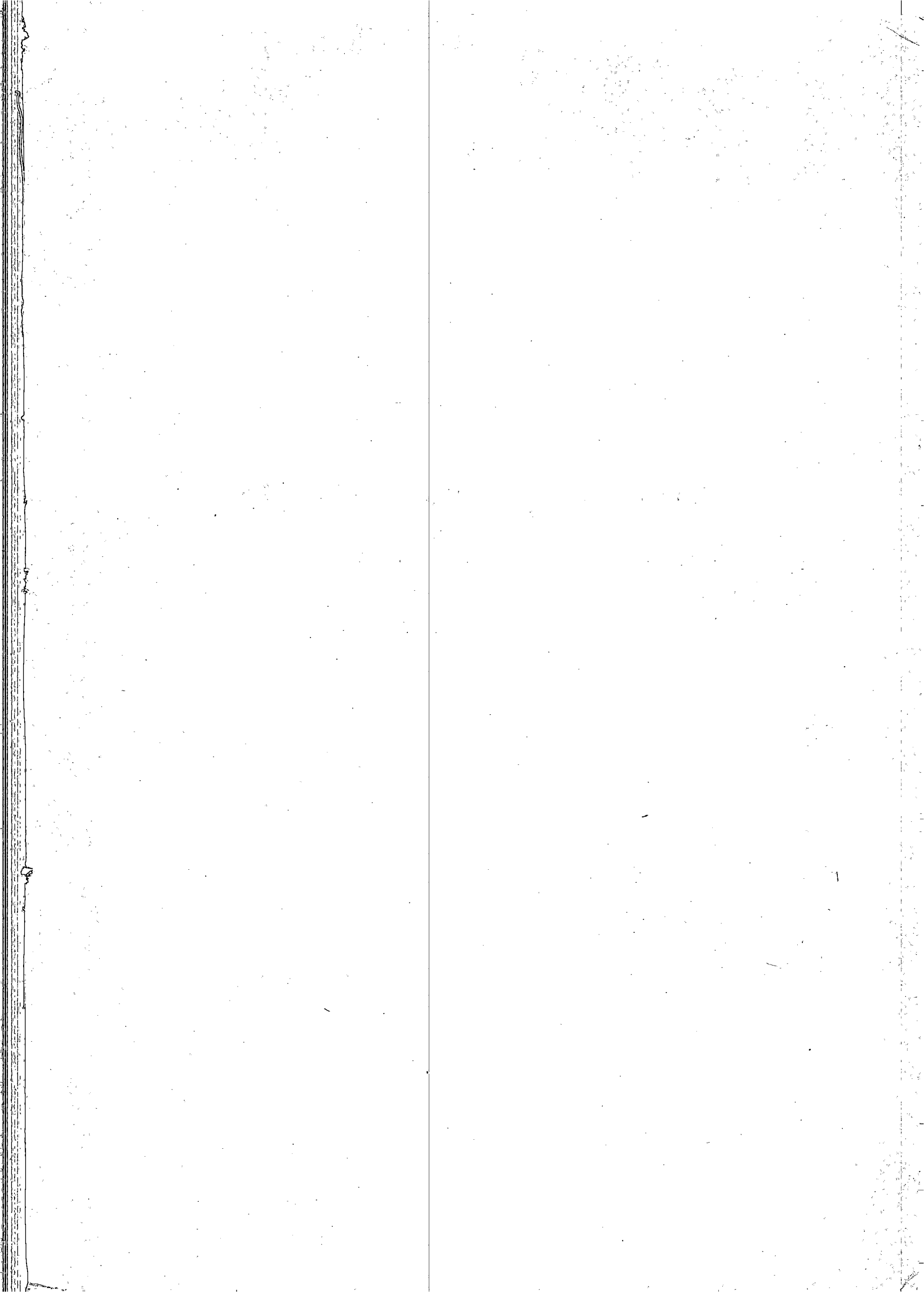
APPENDIX - I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

3. All the investments from out of the Cash Balances are in Government of India Securities, Interest realised during the year on such investment was ₹ 4,82.00 crore.

4. The following is an analysis of investments held in cash balance investment account :-

	Opening Balance on 1 st April, 2009	Purchase during 2009- 2010	Sales during 2009-2010.	Closing Balance on 31 st March, 2010 (In crore of ₹)	Interest realised during the year
Short Term Investment – Government of India Treasury Bills	88,58.15	22,86,04.84	22,92,88.20	81,74.79	4,81.74
Long Term Investment – Securities of Government of India	3.35	---	0.25	3.10	0.26
Total	88,61.50	22,86,04.84	22,92,88.45	81,77.89	4,82.00

5. Details of investments out of Earmarked Funds are given in Statement No. 19.





Comptroller and Auditor General of India