

**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended 31 March 2013**

The Report has been laid on the table of the State Legislature Assembly on 04-08-2014



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 matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2013.
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. The Reports containing the findings of performance audit and audit of transactions in various departments, audit of Statutory Corporations, Boards, Government Companies and Revenue Receipts are presented separately.

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 2012-13. 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 2012-13.

Based on the audited accounts of the Government of Assam for the year ending March 2013, 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 2013. 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 loss 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 had also reduced during the current year compared to previous year and the State had managed to exhibit primary surplus during the last two years.

Revenue Receipts

Revenue receipts grew by ₹ 3,236 crore (12 *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 612 crore (19 *per cent*), State's share of Union Taxes and Duties ₹ 1,318 crore (41 *per cent*) and Grants-in-aid from

Government of India (GOI) ₹ 1,699 crore (52 *per cent*). The increase was however, offset by decrease in non-tax revenue by ₹ 393 crore (12 *per cent*). The revenue receipts at ₹ 30,691 crore was higher by ₹ 1,598 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 29,093 crore).

(Para-1.1.1)

Revenue Expenditure

The overall revenue expenditure of the State increased by 104.57 *per cent* from ₹ 14,243 crore in 2008-09 to ₹ 29,137 crore in 2012-13 at an annual average rate of 20.91 *per cent* and increased from ₹ 26,528 crore in 2011-12 to ₹ 29,137 crore in 2012-13. The NPRES constituted a dominant share of nearly 78 *per cent* in the revenue expenditure and increased by ₹ 2,601 crore over the previous year. The PRE increased marginally by 0.12 *per cent* (₹ eight crore) from ₹ 6,487 crore in 2011-12 to ₹ 6,495 crore in 2012-13.

(Para-1.6.3)

During 2012-13, the development expenditure (₹ 20,803 crore) increased by ₹ 2,148 crore (11.51 *per cent*) over the previous year. 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 revealed that there was an increasing pressure on revenue expenditure. Salaries and wages alone accounted for nearly 44 *per cent* of revenue receipts of the State during the year. It increased by 14 *per cent* from ₹ 11,793 crore in 2011-12 to ₹ 13,442 crore in 2012-13. The expenditure on salaries (₹ 13,274 crore) during 2012-13 was less by ₹ 2,162 crore (14 *per cent*) than assessed (₹ 15,436 crore) by the State Government in its budget and it was less by ₹ 538 crore (3.90 *per cent*) than the projection of ₹ 13,812 crore in MTFP. It was however, more by 86 *per cent* (₹ 6,119 crore) than the assessment made by the FC-XIII (₹ 7,155 crore).

(Paras-1.6.4 and 1.7.1)

Investment and Returns

There were 69 incomplete projects (total cost more than ₹ one crore of each project) which were due to be completed by March 2013 in which ₹ 315.96 crore was blocked. Of these, 49 projects involving ₹ 255.22 crore remained incomplete for less than three years and seven projects involving an amount of ₹ 29.96 crore remained incomplete for periods ranging from three to five years. Details in respect of 13 projects involving ₹ 30.78 crore were not available. The revised cost of two incomplete projects increased by 309.46 *per cent* from ₹ 98.69 crore (initial budgeted cost) to ₹ 404.10 crore (total revised cost) and resulted in cost

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

overrun of ₹ 305.41 crore. Delay in completion of works invites the risk of escalation in the cost of the works. Besides, due to delay in completion of the projects, the intended benefits from those projects did not reach the beneficiaries in the State.

(Para-1.8.1)

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 0.94 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.57 to 6.83 *per cent*.

(Para-1.8.2)

Cash balances of the State Government at the end of the current year decreased from ₹ 7,051 crore in 2011-12 to ₹ 6,620 crore in 2012-13. The interest receipts against investment on cash balance was 7.71 *per cent* during 2012-13 while Government paid interest at the rate of 6.57 *per cent* only on its borrowings during the year.

(Para-1.8.4)

Fiscal liabilities

The overall fiscal liabilities of the State increased at an average annual rate of 6.07 *per cent* during the period 2008-13. During the current year, the fiscal liabilities of the State Government increased by ₹ 1,400 crore from ₹ 31,497 crore in 2011-12 to ₹ 32,897 crore in 2012-13. The ratio of fiscal liabilities to GSDP had improved and decreased from 24.89 *per cent* in 2011-12 to 22.91 *per cent* in 2012-13 which was well within 25 *per cent* *i.e.*, the norms prescribed by the FC-XIII. These fiscal liabilities stood at nearly 1.07 times the revenue receipts and three times of the State own resources at the end of 2012-13.

(Para-1.9.2)

Debt sustainability

During 2012-13, 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 significantly and stood at ₹ 2,861 crore during 2012-13 against ₹ 1,741 crore in 2011-12 which was a positive sign towards fiscal balances for improving the debt sustainability position of the State.

(Para-1.10)

The State Government may explore the possibility to mobilise additional resources both through tax and non-tax sources by expanding the tax base and rationalising the user charges. Efforts should also be made to increase tax compliance, reduce tax administration costs, etc., so that deficits are contained. Further, in order to ensure sustainable progress towards fiscal consolidation,

State needs to continue to ensure a pattern of expenditure that not only ensures better growth but also enhances public welfare.

Effective steps need to be taken for expeditious completion of the incomplete projects to avoid further cost overrun and delay in achieving the objectives.

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.

Budgetary Control and Financial Management

During 2012-13, expenditure of ₹ 33,747.75 crore was incurred against the total grants and appropriations of ₹ 47,557.01 crore resulting in a savings of ₹ 13,809.26 crore. The overall saving was the net result of saving of ₹ 15,004.87 crore offset by excess of ₹ 1,195.61 crore. The excess expenditure requires regularisation under Article 205 of the Constitution of India. At the close of the year 2012-13, there were 75 grants/ appropriations in which savings of ₹ 14,116.45 crore (94.08 *per cent* of the overall savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.2.1, 2.2.7 and 2.2.11)

Out of the total provision amounting to ₹ 394.81 crore in two schemes, ₹ 187.65 crore (48 *per cent*) was surrendered.

(Para-2.2.10)

Injudicious re-appropriation proved excessive or unnecessary and resulted in saving/excess of over ₹ 10 lakh in 11 sub-heads/sub sub-heads. Rush of expenditure was noticed in respect of 25 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 2013.

(Paras-2.2.9 and 2.2.12)

Funds amounting to ₹ 411.06 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 bypassing of legislative control. Besides, funds amounting to ₹ 24.55 crore meant for developmental works were parked in Personal Deposit Accounts without undertaking the work for which those were sanctioned and released.

(Paras-2.2.5 and 2.4)

The total amount of DCC bills received was only ₹ 1,216.53 crore against the amount of AC bills of ₹ 2,393.75 crore leading to an outstanding balance of DCC bills of ₹ 1,177.22 crore as on 31 March 2013.

(Para-2.3.1)

Delayed in surrender of savings, 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 shortcoming like excess expenditure.

(Paras-2.5.1, 2.5.4 and 2.5.5)

- *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.*
- *Expenditure should be planned in advance and incurred uniformly throughout the year to avoid rush of expenditure at the end of the financial year.*
- *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.*
- *A close and rigorous monitoring mechanism should be put in place by the DDOs for timely submission of Detailed Countersigned Contingent (DCC) Bills.*

Financial Reporting

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays in furnishing utilisation certificates against the loans and grants from various grantee institutions. Delays also figured in submission of annual accounts by some of the Autonomous Bodies/ Councils. Further, annual accounts in respect of a large number of Government Bodies/Authorities due up to 2012-13 had not been received by the Accountant General (Audit), Assam. There were instances of loss and misappropriation which remained unsettled with various departments for period ranging from one to 20 years.

- *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, misappropriation etc., should be expedited to bring the defaulters to book. Internal controls should be strengthened to prevent occurrence of such cases.*

Chapter-I Finances of the State Government

Profile of Assam

Assam is a Special Category State and is situated in the North-East region of India bordering seven States viz., Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya and West Bengal and two countries viz., Bangladesh and Bhutan. With a geographical area of 78,438 sq. kms i.e., about 2.4 per cent of country's total geographical area, Assam is home to 2.58 per cent population of the Country. As indicated in **Appendix 1.1 (Part-D)** the State's population increased from 2,66,55,528 in 2001 to 3,11,69,272 in 2011 recording a decadal growth of 16.93 per cent. The percentage of population below the poverty line at 19.7 per cent was lower than the all-India average of 27.5 per cent. State's Gross Domestic Product (GSDP) at current prices increased from ₹ 1,26,544 crore in 2011-12 to ₹ 1,43,567 crore in 2012-13 (base year 2004-05) recording a growth of 13.45 per cent. The State's literacy rate increased from 63 per cent (as per 2001 census) to 73.18 per cent (as per 2011 census). **State's per capita income at current prices stands at ₹ 42,036 against the country average of ₹ 68,747.** General data relating to the State are given in **Appendix 1.1 (Part-D)** as well as in **Appendix 1.7.**

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates the standard of living of the State's population. The trends in the annual growth of India's Gross Domestic Product (GDP) and Assam's GSDP at current prices are indicated in **Table 1.1** below.

Table 1.1: Trends in growth of GDP and GSDP

Year	2008-09	2009-10	2010-11	2011-12	2012-13
India's GDP (₹ in crore)	56,30,063	64,77,827	77,95,313 ^{2R}	89,74,947 ^{1R}	1,00,28,118 ^{AE}
Growth rate of GDP (per cent)	12.89	15.06	20.34	15.13	11.73
State's GSDP (₹ in crore)	81,074	95,975	1,12,466 ^P	1,26,544 ^Q	1,43,567 ^{Adv}
Growth rate of GSDP (per cent)	14.07	18.38	17.18	12.52	13.45

Source: Economic Survey of India and Assam (2012-13)

1R: 1st Revised Estimates, 2R: 2nd Revised Estimates, AE: Advance Estimates

P: Provisional; Q: Quick; Adv: Advance

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 2013. It provides a broad perspective of the finances of the Government of Assam for the year 2012-13 and analyses critical changes observed in the major fiscal aggregates in relation to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government accounts have been explained in *Appendix 1.1 (Part-A)* and the layout of the Finance Accounts is depicted in *Appendix 1.1 (Part-B)*. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are also shown in *Appendix 1.1 (Part-C)*.

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2012-13) *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 *vis-à-vis* the previous year.

Table 1.2: Summary of Current Year's Fiscal Operations

(₹ in crore)							
2011-12	Receipts	2012-13	2011-12	Disbursements	2012-13		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
27,455.40	Revenue receipts	30,690.98	26,528.55	Revenue expenditure	22,641.83	6,495.09	29,136.92
7,638.24	Tax revenue	8,250.21	9,743.68	General services	10,035.70	534.59	10,570.29
2,866.76	Non-tax revenue	2,473.59	11,465.78	Social Services	8,636.40	3,981.06	12,617.46
9,283.53	Share of Union Taxes/Duties	10,601.26	4,663.27	Economic Services	3,229.94	1,979.44	5,209.38
7,666.87	Grants from Government of India	9,365.92	655.82	Grants-in-aid/Contributions	739.79	-	739.79
Section-B: Capital							
-	Miscellaneous Capital Receipts	-	2,506.01	Capital Outlay	72.32	2,544.96	2,617.28
21.38	Recoveries of Loans and Advances	7.38	88.28	Loans and Advances disbursed			460.65
952.32	Public Debt receipts	1,388.39	1,146.09	Repayment of Public Debt			1,532.79
-	Contingency Fund		-	Contingency Fund			
12,175.57	Public Account receipts	12,137.65	10,236.19	Public Account disbursement	-	-	10,908.10
-	Closing overdraft from Reserve Bank of India		-	Opening overdraft from Reserve Bank of India			-
6,951.80*	Opening Balance	7,051.35*	7,051.35*	Closing Balance	-	-	6,620.01
47,556.47	Total	51,275.75	47,556.47	Total			51,275.75

*OB and CB differ from previous year's report due to inclusion of amounts in earmarked funds.

Following are the significant changes during 2012-13 over the previous year:

- Revenue receipts grew by ₹ 3,236 crore (12 *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 612 crore (19 *per cent*), State's share of Union Taxes and Duties ₹ 1,318 crore (41 *per cent*) and Grants-in-aid from Government of India (GOI) ₹ 1,699 crore (52 *per cent*). The increase was however, offset by decrease in non-tax revenue by ₹ 393 crore (12 *per cent*). **The revenue receipts at ₹ 30,691 crore was higher by ₹ 1,598 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹ (₹ 29,093 crore).**
- The increase of ₹ 612 crore (eight *per cent*) in tax revenue in 2012-13 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 ₹ 65 crore (13 *per cent*) due to increase in collection of tax under foreign liquors and spirits and other receipts, (c) Taxes on Vehicles by ₹ 34 crore (12 *per cent*) due to increase in overall collection of taxes and (d) Stamps and Registration Fees by ₹ 77 crore (44 *per cent*) due to increase in collection of Registration Fees. The increase in tax revenue was however, offset by ₹ 167 crore (31 *per cent*) due to decrease in collection of tax on entry of goods into the State. The tax revenue as a percentage of GSDP (5.75 *per cent*) was slightly higher than the projections made by the State Government in its MTFP (5.60 *per cent*) and the assessment of Thirteenth Finance Commission (FC-XIII) (5.00 *per cent*).
- The decrease in non-tax revenue in 2012-13 by ₹ 393 crore (14 *per cent*) compared to previous year was mainly on account of decrease in collection of Petroleum Concession Fees and Royalties by ₹ 382 crore (19 *per cent*). The non-tax revenue of the Government was also lesser than the projection made by the State Government in its MTFP by ₹ 398 crore and the assessment of FC-XIII by ₹ 124 crore.
- The increase in receipt of Grants-in-aid from Government of India by ₹ 1,699 crore (22 *per cent*) was due to more release of funds by Government of India for both plan and non-plan purposes.
- Revenue expenditure increased by ₹ 2,609 crore (10 *per cent*) over the previous year. While ₹ 2,601 crore (99.70 *per cent*) of the increase was under non-plan heads, only ₹ eight crore (0.3 *per cent*) was under plan

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

heads. The major sectors that registered increase include Education, Sports, Art and Culture by ₹ 875 crore (13 *per cent*), Welfare of Scheduled Caste (SC), Scheduled Tribes (ST) and Other Backward Classes (OBC) by ₹ 164 crore (27 *per cent*), Social Welfare and Nutrition by ₹ 132 crore (nine *per cent*), Agriculture and Allied Activities by ₹ 590 crore (41 *per cent*) and Irrigation and Flood Control by ₹ 127 crore (22 *per cent*).

- Recoveries of Loans and Advances decreased by ₹ 14 crore (67 *per cent*). The decline in the recoveries was due to decline in the recoveries from the Government Servants.
- Public Debt Receipts and Repayments increased by ₹ 436 crore (46 *per cent*) and ₹ 387 crore (34 *per cent*) respectively over the previous year resulting in net increase of ₹ 49 crore in Public Debt Receipts.
- Public Account Receipts decreased by ₹ 38 crore (0.31 *per cent*) whereas Public Account Disbursement increased by ₹ 158 crore (one *per cent*) over the previous year.
- Total inflow during 2012-13 was ₹ 44,224 crore against ₹ 40,604 crore in 2011-12 while total outflow during 2012-13 was ₹ 44,976 crore as against ₹ 41,338 crore in 2011-12 registering an increase of nine *per cent* in each case.

1.1.2 Review of the fiscal situation

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.

Accordingly, Assam Fiscal Responsibility and Budget Management (AFRBM) Amendment Act, 2011 was enacted by the State which came into force with effect from 1st April 2010. As per the Act, the State Government was to eliminate revenue deficit by 2011-12 and maintain revenue balance or attain surplus thereafter and reduce fiscal deficit to three *per cent* of the estimated GSDP by 2010-11 and maintain the same level thereafter. Further, the Act also envisaged that the State Government would attain the total outstanding debt to GSDP ratio at 28.40 *per cent* in 2012-13 and maintain the same level in 2013-14. Further, the level of 28.50 *per cent* had to be maintained in 2014-15 and thereafter.

The performance of the State during 2012-13 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 1.3**.

Table 1.3: Trends in major fiscal parameters/variables vis-à-vis projections for 2012-13

Fiscal variables	2012-13			
	Targets as prescribed in AFRBM Act	Assumptions made in Budget	Projections made in Medium Term Fiscal Plan	Actual
Revenue Deficit (-) / Surplus (+) (₹ in crore)	Eliminate Revenue deficit by 31.3.2012 and attain surplus thereafter.	(+) 1,364	(+) 147	(+) 1,554
Fiscal Deficit/ GSDP (In per cent)	Three per cent of GSDP by 31.3.2011 and to maintain the same level thereafter.	3.00	1.80	1.06
Ratio of total outstanding debt of the Government to GSDP (In per cent)	28.4 per cent (By 31.3.2013)	22.6	24	22.91

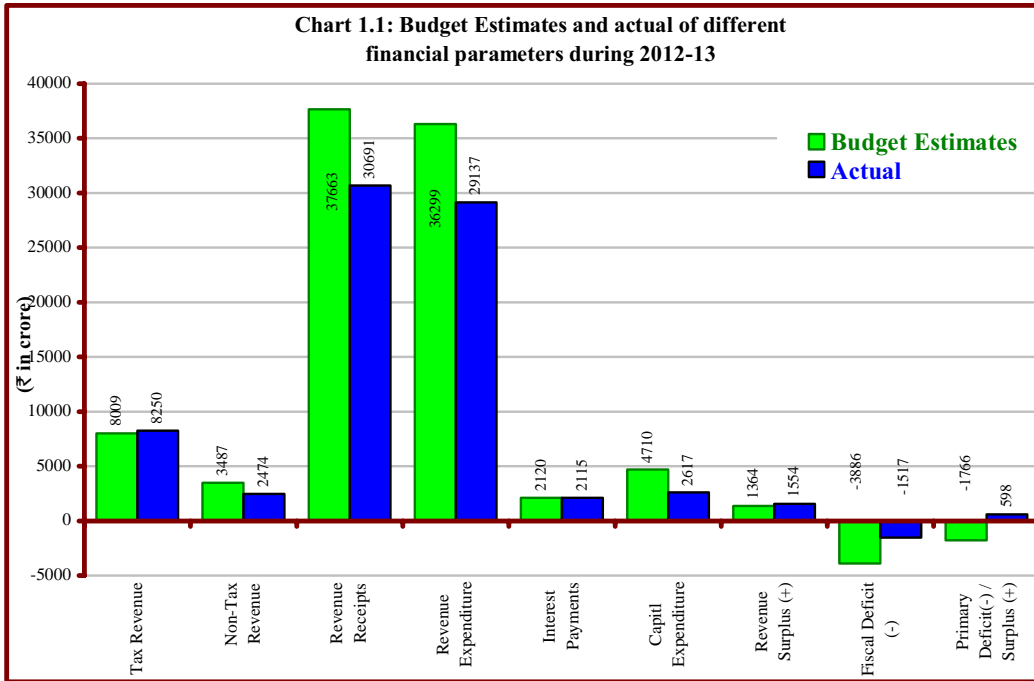
The above table indicates that the State had achieved all the three fiscal variable targets prescribed in AFRBM Act, 2011.

1.1.3 Budget estimates and actual

The budget papers presented by State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of the non-attainment and non-optimisation of the desired fiscal objectives due to a variety of causes, some within the control of the Government and some beyond the control of the Government. **Table 1.4** presents the consolidated picture of State Finances during 2011-12 (Actuals) and 2012-13 (Budget Estimates, Revised Estimates and Actual) whereas **Chart 1.1** shows the picture of Budget Estimates and Actual of different financial parameters for the year 2012-13.

Table 1.4: Variation in Major items –2011-12 (Actual) over 2012-13 (Budget Estimates, Revised Estimates and Actual)

Sl. No.	Parameters	(₹ in crore)			
		2011-12 Actual	2012-13		Actual
			Budget Estimates	Revised Estimates	
1	Tax Revenue	7,638	8,009	8,250	8,250
2	Non-Tax Revenue	2,867	3,487	3,046	2,474
3	Revenue Receipts	27,455	37,663	38,286	30,691
4	Non-debt Capital Receipts	21	31	31	7
5	Revenue Expenditure	26,528	36,299	37,401	29,137
6	Interest Payments	2,074	2,120	2,182	2,115
7	Capital Expenditure	2,506	4,710	5,083	2,617
8	Disbursement of Loans & Advances	88	571	572	461
9	Revenue Deficit/Surplus	(+) 927	(+) 1,364	(+) 885	(+) 1,554
10	Fiscal Deficit/Surplus	(-) 1,646	(-) 3,886	(-) 4,739	(-) 1,517
11	Primary Deficit/Surplus	(+) 428	(-) 1,766	(-) 2,557	(+) 598



- During 2012-13, both actual revenue receipts and actual revenue expenditure fell short of budget estimates by 19 per cent and 20 per cent respectively.
- During the current year the tax revenue of the State increased by ₹ 612 crore (eight per cent) over the previous year. The actual collection of tax revenue during the year also increased by ₹ 254 crore (three per cent) over the budget estimates for the year mainly due to increased collection under taxes on sales, trade etc.
- However, during the current year the actual collection of non-tax revenue decreased by ₹ 393 crore (14 per cent) over previous year and by ₹ 1,013 crore (29 per cent) over budget estimates. The decrease was mainly on account of decrease in collection of Petroleum Concession Fees and Royalties by ₹ 382 crore (19 per cent).
- The increase in revenue expenditure by ₹ 2,609 crore (10 per cent) during the current year over the previous year was the combined effect of increase in expenditure under general services by ₹ 827 crore (8.49 per cent), social services by ₹ 1,152 crore (10.05 per cent), economic services by ₹ 546 crore (11.71 per cent) and grants-in-aid contributions by ₹ 84 crore (12.80 per cent). However, actual revenue expenditure decreased by ₹ 7,162 crore (19.73 per cent) over budget estimates.
- Significant increases in expenditure under general services were mainly under Pensions and Miscellaneous General Services by ₹ 759 crore (22 per cent) and Interest payment and servicing of debt by ₹ 41 crore (two per cent).

- The increase in revenue expenditure under social services by ₹ 1,152 crore (10 per cent) were mainly under Education, Sports, Art and Culture by ₹ 875 crore (13 per cent), Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes by ₹ 163 crore (27 per cent), Social Welfare and Nutrition by ₹ 132 crore (nine per cent), Health and Family Welfare by ₹ 77 crore (five per cent) and Labour and Labour Welfare by ₹ 23 crore (21 per cent). The increase were however, offset by decrease in expenditure under Water Supply, Sanitation, Housing and Urban Development by ₹ 128 crore (16 per cent) over the previous year.
- Similarly, the increase in expenditure under economic services by ₹ 546 crore (12 per cent) were mainly due to increase under Agriculture and Allied activities by ₹ 590 crore (40 per cent), Irrigation and Flood Control by ₹ 127 crore (22 per cent) and General Economic Service by ₹ 60 crore (23 per cent). The increase were however, offset by decrease under Special Areas Programme by ₹ 103 crore (55 per cent), Power sector by ₹ 81 crore (79 per cent), Rural Development by ₹ 45 crore (five per cent) and Science Technology and Environment by ₹ five crore (41 per cent).
- The capital expenditure as compared to budget estimates was less by ₹ 2,093 crore (44 per cent). The increase of capital expenditure by ₹ 111 crore (four per cent) during 2012-13 over the previous year was the net result of increase in capital expenditure under General Services by ₹ 34 crore (50 per cent), Social Services by ₹ 14 crore (nine per cent) and Economic Services by ₹ 63 crore (three per cent).
- Actual fiscal deficit improved with reference to the assessment made in the budget estimates by 60.96 per cent and revised estimates by 67.99 per cent mainly due to decrease in actual revenue and capital expenditure with reference to assessment made in budget and revised estimates. Decrease in fiscal deficit together with decrease in interest payment of ₹ 67 crore (revised estimates) not only wiped out primary deficit of ₹ 2,557 crore as assessed in the revised estimates but resulted in primary surplus of ₹ 598 crore also.

The above table also indicates that at the consolidated level, the State witnessed a marked improvement in key fiscal indicators. 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 taxes. Consequent upon these developments, the State achieved revenue surplus during 2012-13. However, in order to ensure sustainable progress towards fiscal consolidation, State needs to continue to ensure a pattern of expenditure that not only ensures better growth but also enhances public welfare.

1.1.4 Gender Budgeting

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. Therefore, 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 the lives of women. 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 utilised for women specific programmes/schemes.

Gender budget of the State (2012-13) disclosed that the expenditure was proposed to be incurred within the overall budget on schemes designed to benefit women under category 'A'² and category 'B'³. Test-check of records revealed that Gender budget was prepared against seven departments⁴ during the financial year 2012-13 involving an amount of ₹ 164.82 crore with a target to benefit 18,36,600 women as detailed in **Table 1.5**.

Table 1.5: Allocation of funds in Gender Budget vis-a-vis actual expenditure

Sl. No.	Name of Department	Grant No.	Category-wise Budget Allocation (₹ in crore)				Total (₹ in crore)	No. of targeted beneficiaries	Expenditure
			'A'		'B'				
			Plan	Non-plan	Plan	Non-plan			
1	Home (Police)	14	0.00	10.15	0.00	0.00	10.15	300	Not Available
2	Health & Family Welfare	29	0.00	0.00	0.00	0.12	0.12	277	
3	Food & Civil Supplies	37	0.00	0.00	2.40	0.00	2.40	13,483	
4	Social Welfare	39	0.00	0.00	108.12	0.00	108.12	16,34,624	
5	Handloom & Textiles	59	16.84	0.00	0.00	0.00	16.84	1,24,192	
6	Sericulture	59	1.57	0.00	5.62	0.00	7.19	23,724	
7	Elementary Education	71	20.00	0.00	0.00	0.00	20.00	40,000	
Total			38.41	10.15	116.14	0.12	164.82	18,36,600	

Further analysis revealed that a performance report for the year 2011-12 (Allocated amount: ₹ 254.01 crore against seven departments) was required to be incorporated in the Gender Budget of 2012-13 to ascertain the effectiveness of the schemes targeted to benefit women. But it was noticed that no such report

² Budgetary allocations for schemes designed to benefit women to the extent of 100 per cent of allocation.

³ Budgetary allocations for schemes designed to benefit women to the extent of 30 per cent of allocation.

⁴ (i) Home (Police), (ii) Health & Family Welfare, (iii) Food & Civil Supplies, (iv) Social Welfare, (v) Handloom & Textiles, (vi) Sericulture and (vii) Elementary Education.

was incorporated in the Gender Budget of 2012-13. On this being pointed out, Finance Department stated that performance report of 2011-12 was not incorporated in the Gender budget 2012-13 as no performance report had been received from the concerned departments.

In the absence of any performance reports/ records, the effectiveness of the schemes targeted to benefit women under Gender Budgeting could not be ascertained in audit.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State’s share of Union taxes and duties and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI. Besides the funds available in the Public accounts after disbursement is also utilised by the Government to finance its deficit. The components and sub-components of resources have been shown in **Chart 1.2**.

Chart 1.2: Components and sub-components of Resources

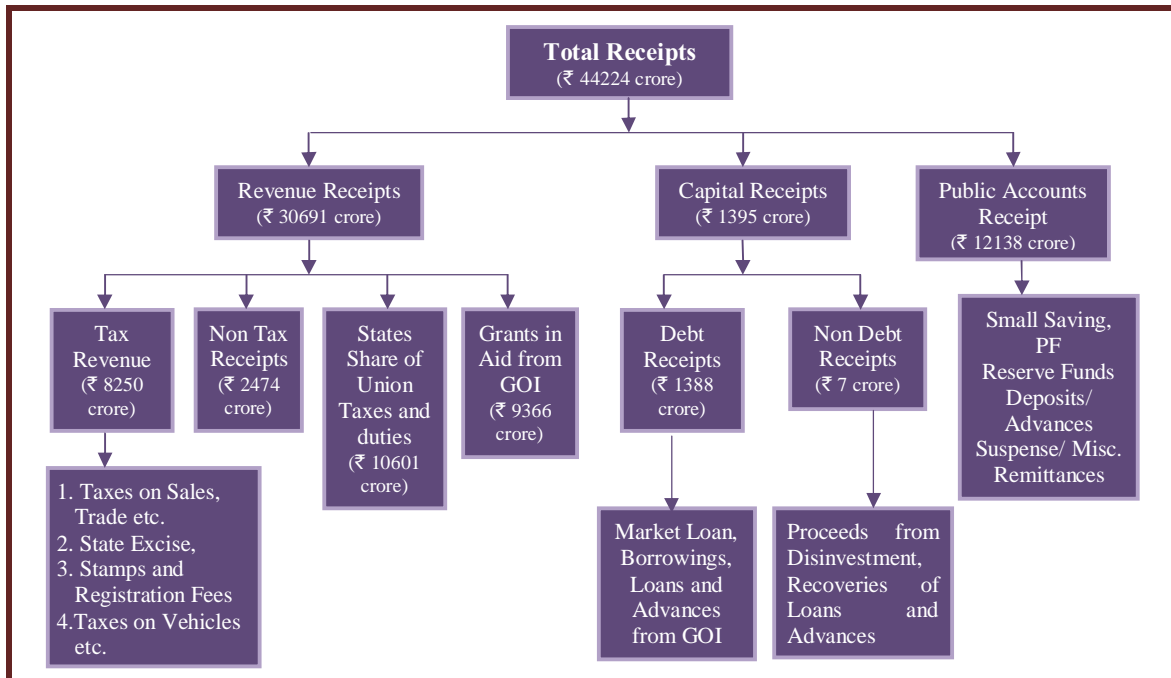
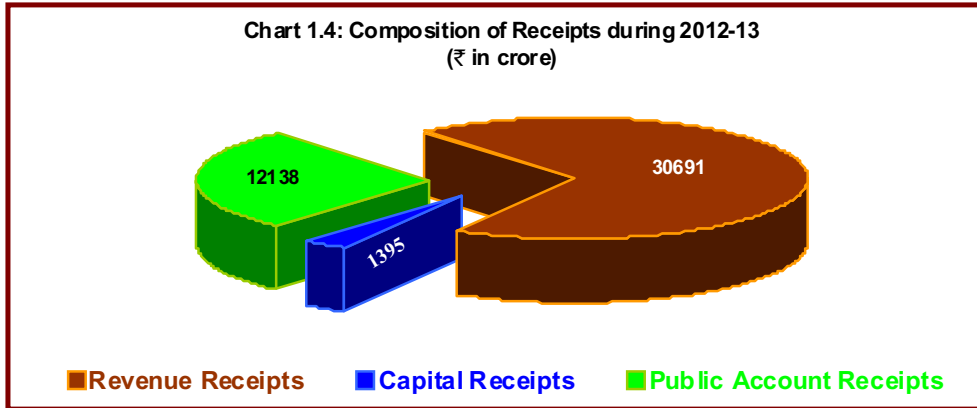
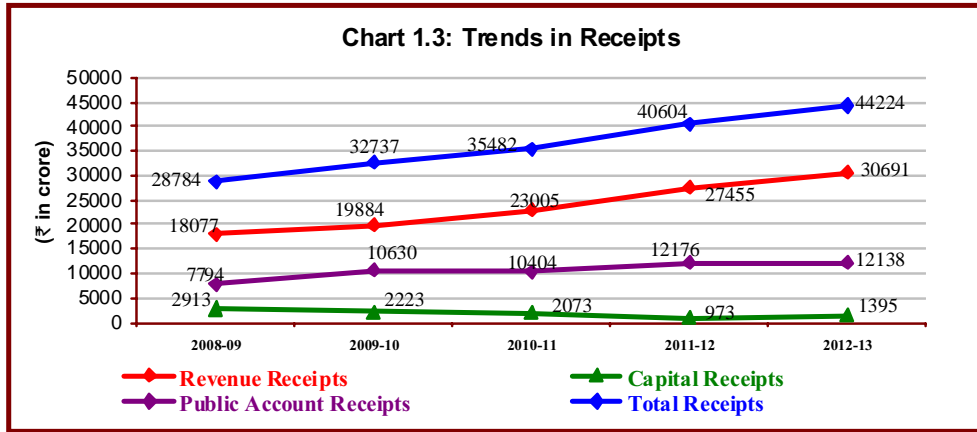


Table-1.2 presents the receipts and disbursements of the State during the current year *vis-a-vis* the previous year as recorded in its Annual Finance Accounts while **Chart 1.3** depicts the trends in various components of the receipts of the State

during 2008-13 and **Chart 1.4** depicts the composition of resources of the State during the current year.



The total receipts of the State Government for 2012-13 was ₹ 44,224 crore of which ₹ 30,691 crore (69 per cent) came from revenue receipts and balance ₹ 13,533 crore (31 per cent) came from borrowings, Public Account and recoveries of loans and advances. The total receipts of the State increased by 54 per cent from ₹ 28,784 crore in 2008-09 to ₹ 44,224 crore in 2012-13. The share of revenue receipts in total receipts of the State increased by six per cent from 63 per cent in 2008-09 to 69 per cent in 2012-13. On the other hand, the Capital receipts together with Public Account receipts ranged between 30 and 39 per cent of the total receipts during 2008-13.

Revenue receipts increased by 70 per cent from ₹ 18,077 crore in 2008-09 to ₹ 30,691 crore in 2012-13 whereas debt capital receipts (a component of capital receipts) which create future repayment obligation varied from two to 10 per cent of total receipts during the period 2008-13 and increased considerably by ₹ 436 crore (46 per cent) from ₹ 952 crore in 2011-12 to ₹ 1,388 crore in 2012-13.

Public Account receipts refer to those receipts for which the Government acts as a banker/trustee for the public money which increased steadily from

₹ 7,794 crore (27 per cent of total receipts) in 2008-09 to ₹ 12,138 crore (30 per cent of total receipts) in 2012-13.

1.2.2 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 Agencies⁵ for implementation of various schemes/ programmes in social and economic sectors critical for the human and social development of population. During 2012-13, the Government of India has transferred approximately ₹ 4,772.76 crore directly to the Implementing Agencies as detailed in Table 1.6.

Table 1.6: Funds transferred directly to State Implementing Agencies

(₹ in crore)			
Sl No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI during 2012-13
1	Aajeevika - Swarnajayanti Gram Swarojgar Yojana (SGSY)	Assam State Rural Livelihoods Mission Society	152.05
2	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	119.43
3	DRDA Administration	District Rural Development Agencies, Assam	21.13
4	Integrated Watershed Management Programme (IWMP)	District Rural Development Agencies, Assam; State Level Nodal Agency, Assam	51.57
5	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	534.46
6	MPs Local Area Development Scheme (MPLADS)	Deputy Commissioners	86.00
7	National Aids Control Programme III	Assam State Aids Control Society	14.92
8	National Food Security Mission	Assam Small Farmers' Agri-Business Consortium	26.80
9	National Rural Drinking Water Programme	State Water and Sanitation Mission, Assam	659.21
10	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	874.57
11	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	99.82
12	North Eastern Areas	Cane and Bamboo Technology Centre, Director of Information & Public Relations, Dr. B. Borooah Cancer Institute, Eastern Beats Music Society, North Eastern Handicrafts and Handlooms Development Corporation Ltd., North Eastern Regional Agricultural Marketing Corporation Ltd, North-East Institute of Science & Technology (CSIR), Sri Kanchi Sankara Health & Education Foundation (Sri Sankardeva Nethralaya), State Sports Council of Assam, Tattva Creations Pvt. Ltd., Infovalley Educational & Research Pvt. Ltd., National Institute of Rural Development-NE Regional Centre, North Eastern Development Finance Corporation Ltd., and other agencies	21.48
13	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	154.27
14	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhiyan Mission	128.32
15	Rural Housing - IAY	District Rural Development Agencies, Assam	425.15
16	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1,308.82
17	32 Other Schemes		94.76
Total			4,772.76

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

⁵ State Implementing Agencies include Organisation/Institution including Non-Government Organisation which is authorised 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.

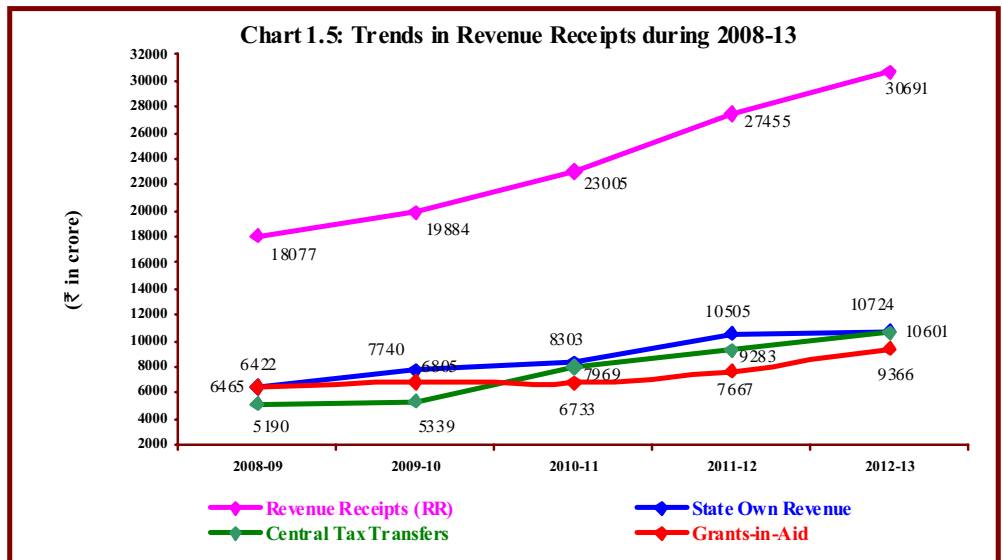
Table 1.6 shows that out of the total funds transferred (₹ 4,772.76 crore) (Details in **Appendix 1.3**), sizeable quantum of funds were transferred to various agencies for implementation of (i) Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (11.20 per cent), (ii) National Rural Drinking Water Programme (13.81 per cent), (iii) National Rural Health Mission (NRHM) (18.32 per cent), (iv) Rural Housing (Indira Awaas Yojana) (8.91 per cent) and (v) Sarva Shikha Abhiyan (SSA) (30.11 per cent) during 2012-13.

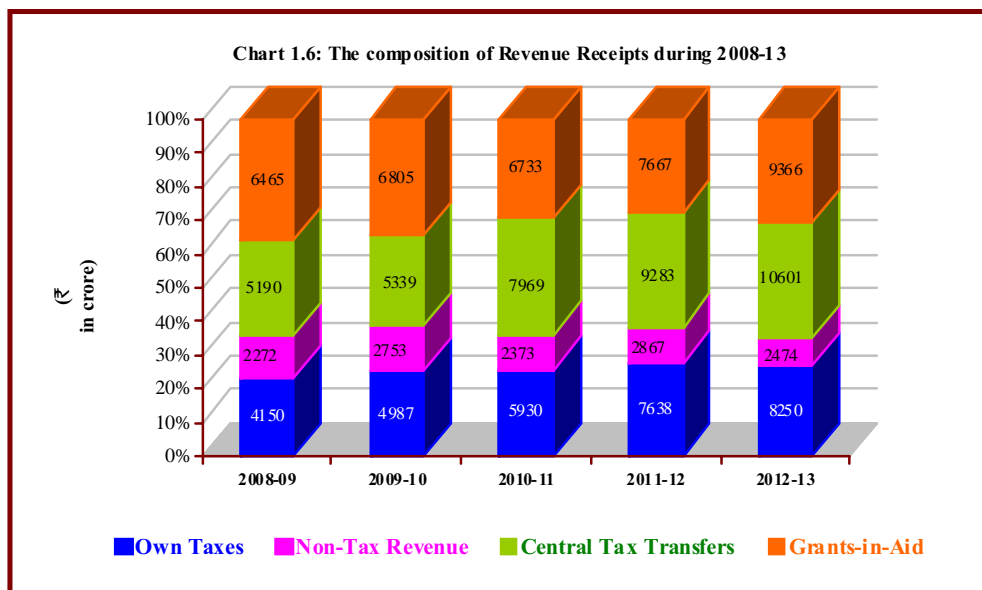
With the transfer of an approximate amount of ₹ 4,772.76 crore directly by GOI to the State Implementing Agencies, the total availability of State resources during 2012-13 had increased from ₹ 44,224.40 crore to ₹ 48,997.16 crore.

The receipt and utilisation of the directly transferred GOI funds is not monitored by any Agency and there is no data readily available as to 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.

1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State’s own tax and non-tax revenues, central tax transfers and grants-in-aid from the GOI. The trends and composition of revenue receipts over the period 2008-13 are presented in **Appendix 1.4** and also depicted in **Charts 1.5** and **1.6** respectively.





General Trends:

- During 2012-13, revenue receipts of the State grew by ₹ 3,236 crore over the previous year. The revenue receipts of the State showed progressive increase from ₹ 18,077 crore in 2008-09 to ₹ 30,691 crore in 2012-13 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 Union taxes.
- About 35 *per cent* of the revenue receipts during 2012-13 came from State's own resources while central tax transfers and grants-in-aid together contributed 65 *per cent*.
- During the current year, increase of ₹ 3,236 crore (11.79 *per cent*) in revenue receipts kept pace with the increase of ₹ 2,609 crore (9.83 *per cent*) in revenue expenditure.
- Tax revenue constituted 26.88 *per cent* of the total revenue receipts and increased by ₹ 612 crore during 2012-13 recording a growth rate of 8.01 *per cent* over the previous year. The percentage of tax revenue to total revenue receipts showed a gradual increase during 2008-13 and reached 26.88 *per cent* in 2012-13 from 21.95 *per cent* in 2008-09.
- Non-tax revenue receipts constituted 8.06 *per cent* of the total revenue receipts and decreased by ₹ 393 crore over the previous year. Non-tax revenue as a percentage of revenue receipts ranged between 8.06 and 13.84 *per cent* during 2008-13.

The trends in revenue receipts relative to GSDP are presented in **Table 1.7**.

Table 1.7: Trends in Revenue Receipts relative to GSDP

Parameter	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	18,077	19,884	23,005	27,455	30,691
Rate of growth of RR (<i>per cent</i>)	17.96	10.00	15.70	19.34	11.79
Rate of growth of Own Taxes (<i>per cent</i>)	23.55	20.17	18.91	28.80	8.01
RR/GSDP (<i>per cent</i>)	22.30	21.44	22.12	23.79	21.38
Buoyancy Ratios ⁶					
Revenue Buoyancy w.r.t GSDP	1.28	0.54	0.91	1.54	0.88
State's Own Tax Buoyancy w.r.t GSDP	1.67	1.10	1.10	2.30	0.60
Gross State Domestic Product (₹ in crore)	81,074	95,975	1,12,466 ^P	1,26,544 ^Q	1,43,567 ^{Adv}
Rate of growth of GSDP (<i>per cent</i>)	14.07	18.38	17.18	12.52	13.45

P: Provisional; Q: Quick; Adv: Advance

The GSDP at current prices increased from ₹ 1,26,544 crore in 2011-12 to ₹ 1,43,567 crore in 2012-13 representing an increase of 13.45 *per cent*. Significant growth in revenue receipts (11.79 *per cent*) as well as in GSDP (13.45 *per cent*) during the current year reflects the State's inclination to revert to the path of fiscal consolidation suggested by the FC-XIII. Ideally growth rate of revenue should be higher than GSDP growth rate so that over a period of time the budget can be better balanced. If the State's own taxes are buoyant, then the Government would be in a better position to plan expenditure and improve welfare of the people. But both revenue and State's own tax buoyancy with reference to GSDP decreased significantly during the current year in comparison with previous year.

1.3.1 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 mobilisation 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 2008-13 is presented in **Appendix 1.4**. The State's actual tax and non-tax revenue for the year 2012-13 *vis-à-vis* assessment made by FC-XIII and MTFP (2011-16) are given in the **Table 1.8**.

⁶ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 1.28 implies that revenue receipts tend to increase by 1.28 percentage points, if the GSDP increases by one *per cent*.

Table 1.8: State's own tax revenue vis-à-vis projections

	(₹ in crore)			
	FC-XIII projections	Budget Estimates	MTFP projection	Actual
Tax revenue	6,677	8,009	7,255	8,250
Non-tax revenue	2,598	3,487	2,872	2,474

The tax revenue of the State in 2012-13 exceeded the assessment of FC-XIII by ₹ 1,573 crore. It also exceeded the budget estimates by ₹ 241 crore and MTFP projection by ₹ 995 crore.

However, non-tax revenue of the Government was lesser than assessment of FC-XIII by ₹ 124 crore. It also fell short of budget estimates by ₹ 1,013 crore and projection of the State Government in its MTFP by ₹ 398 crore.

1.3.1.1 Tax revenue

Gross collection in respect of tax revenue for the years 2008-13 is given component-wise in **Table 1.9**.

Table 1.9: Tax Revenue for the years 2008-13

Heads	2008-09	2009-10	2010-11	2011-12	2012-13	
					Budget Estimates	Actual
Taxes on Sales, Trade, etc.	3,111	3,535	4,319	5,694	5,981	6,223
State Excise	199	239	323	503	530	568
Taxes on Vehicle	145	177	232	294	335	328
Stamps and Registration Fees	111	108	123	175	151	252
Land Revenue	113	117	142	140	161	146
Other Taxes ⁷	471	811	791	832	851	733
Total	4,150	4,987	5,930	7,638	8,009	8,250

Source: Memorandum of Budget Estimates & Finance Accounts

The tax revenue of the State increased from ₹ 4,150 crore in 2008-09 to ₹ 8,250 crore in 2012-13 at an annual average rate of 19.76 per cent. During the current year, the maximum share of tax revenue was contributed by Taxes on Sales, Trade etc., (75.43 per cent) followed by State Excise (6.88 per cent) and Taxes on Vehicles (3.05 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 rationalisation of the duty structure.

⁷ 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.

1.3.1.2 Non-tax revenue

Gross collection in respect of non-tax revenue for the years 2008-13 is given component-wise in **Table 1.10**.

Table 1.10: Non-tax Revenue for the years 2008-13

Heads	2008-09	2009-10	2010-11	2011-12	2012-13	
					Budget Estimates	Actual
Interest receipts, dividends and profits	452	509	431	490	521	522
General Services	140	351	91	89	110	102
Social Services	21	25	27	27	33	31
Economic Services	1,659	1,868	1,824	2,261	2,823	1,819
Total	2,272	2,753	2,373	2,867	3,487	2,474

(₹ in crore)

Source: Memorandum of Budget Estimates & Finance Accounts.

The non-tax revenue, which constituted six to eight *per cent* of total revenue receipts of the State during the last five years decreased by ₹ 393 crore (14 *per cent*) in 2012-13 over the previous year. During the current year, major contributors of non-tax revenue were petroleum fees and royalties (₹ 1,589 crore), interest receipts (₹ 510 crore) and forestry and wild life (₹ 111 crore).

1.3.2 Grants-in-aid from GOI

The details of Grants-in-aid received from the GOI during 2012-13 are given in **Table 1.11**.

Table 1.11: Grants-in-aid from the GOI

	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Non-Plan Grants	1,021	1,593	944	962	1,422
Grants for State Plan Schemes	4,191	3,995	4,374	4,759	5,996
Grants for Central Plan Schemes	55	40	23	19	46
Grants for Centrally Sponsored Schemes	993	1,032	1,341	1,875	1,860
Grants for Special Plan Schemes	205	145	51	52	42
Total	6,465	6,805	6,733	7,667	9,366
Percentage of increase over previous year	31.59	5.26	(-) 1.06	13.87	22.16
Percentage of Revenue Receipts	36	34	29	28	31

Grants-in-aid from the GOI increased by ₹ 1,699 crore (22.16 *per cent*) from ₹ 7,667 crore in 2011-12 to ₹ 9,366 crore in 2012-13. Within the plan grants, while grants for Centrally Sponsored Schemes and Special Plan Schemes decreased by ₹ 15 crore (0.80 *per cent*) and ₹ 10 crore (19.23 *per cent*)

respectively, grants for State Plan Schemes and Central Plan Schemes increased by ₹ 1,237 crore (25.99 per cent) and ₹ 27 crore (142.11 per cent) respectively. Non-plan grants also increased significantly by ₹ 460 crore (47.82 per cent) from ₹ 962 crore in 2011-12 to ₹ 1,422 crore in 2012-13.

The decreases under Centrally Sponsored Plan Schemes were mainly under Grants for Mid-day Meal Scheme (₹ 58 crore) and Multi Sectoral Development Programme for Minorities (₹ 208 crore) which were however, offset by increase in Integrated Child Development Schemes (ICDS) (₹ 214 crore), Pre-Matric Scholarship for Minorities (₹ 17 crore) etc. The major increase under grants for State Plan Schemes were in National Social Assistance Programme (NSAP) (₹ 113 crore), Additional Central Assistance for Externally Aided Projects (₹ 123 crore), Special Central Assistance for State's Annual Plan (₹ 455 crore), Normal Central Assistance (₹ 635 crore), Assistance for Rastriya Krishi Vikash Yojana (₹ 172 crore) which were however, offset by decrease under Grants for development of Jawaharlal Nehru National Urban Renewal Mission (₹ 60 crore) and Accelerated Irrigation Benefit Programme (₹ 242 crore).

The Non-Plan grants (₹ 1,422 crore) to the State constituted 15.18 per cent of the total grants during the year of which ₹ 785 crore (55 per cent) 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 (₹ 455 crore), (ii) grants for Security Related Expenditure (₹ 48 crore), (iii) grants towards Reimbursement of Security Related Expenditure (₹ 46 crore) and (iv) grants under National Disaster Response Fund (₹ 45 crore).

1.3.3 Debt waiver under the debt consolidation and relief facilities

As per recommendation of the 13th Finance Commission, a State would be considered eligible for debt relief measures on NSSF loans from the date of enactment/amendment of FRBM Act incorporating therein State's fiscal consolidation targets.

Accordingly, the Government of Assam (GOA) notified (September 2011) the Assam FRBM (Amendment) Act, 2011 in the Assam Gazette and became eligible for NSSF interest relief. Debt relief arrears on account of resetting of interest rates of NSSF loans for the years 2010-11 and 2011-12 amounted to ₹ 5.18 crore and for the year 2012-13 (up to December, 2012) amounted to ₹ 21.21 crore. Thus, total debt on NSSF loans as per Statement of RBI for Assam came to ₹ 26.39 crore which had not been received from GOI.

Further, the Commission also recommended waiver of central loans outstanding at the end of 2009-10 and also extended it to centrally sponsored and central sector schemes to the States through the Central Ministries other than Ministry of Finance. The recommended waiver of loan amount for Assam was ₹ 502 crore.

Out of that amount, the GOI actually waived (September 2013) loan amount of ₹ 306 crore for Assam in respect of centrally sponsored and central sector schemes only.

1.3.4 Central Tax transfer

Central tax transfers increased by ₹ 1,318 crore from ₹ 9,283 crore in 2011-12 to ₹ 10,601 crore in 2012-13 and constituted 34.54 *per cent* of the revenue receipts during the year. Increase in Central tax transfers during the current year was due to higher devolution in the share of net proceeds of Union taxes recommended by the FC-XIII.

The increase in Central Tax Transfer by ₹ 1,318 crore (14 *per cent*) was mainly due to increase in Corporation tax (₹ 154 crore), Taxes on income other than Corporation tax (₹ 424 crore), Customs (₹ 152 crore), and Union Excise Duties (₹ 155 crore).

1.3.5 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 of three selected socio-economic services by Government are depicted in **Table 1.12**.

Table 1.12: Cost recovery: 2012-13

Particulars	(₹ in crore)		
	Non-tax revenue receipts	Non-plan revenue expenditure	Cost Recovery (<i>per cent</i>)
Water Supply & Sanitation	0.54	395.53	0.14
Roads & Bridges	52.62	644.06	8.17
Minor Irrigation	0.33	359.78	0.09

As can be seen from above table, the cost recovery for Roads and Bridges during 2012-13 was 8.17 *per cent* and the same for Water Supply & Sanitation and Minor Irrigation were 0.14 and 0.09 respectively. While cost recovery from social services is expected to be lower than that of economic services, it is a matter of concern that compared to 2008-09⁸, cost recovery had reduced in all categories in 2012-13. Incremental increase in user charges would facilitate sustainable provision of these services over a period of time.

1.3.6 Evasion of taxes

During 2012-13, evasion of tax (including interest) amounting to ₹ 8.22 crore due to concealment of turnover (₹ 84.41 crore) was reported by the Sales Tax Department.

⁸ Water Supply & Sanitation: 0.26 *per cent*; Roads & Bridges: 18.07 *per cent* and Minor Irrigation: 0.42 *per cent*.

1.3.7 Write off / waivers of revenue

During the year 2012-13, demands for ₹ 77.43 lakh in 26 cases relating to Assam General Sales Tax (AGST) were written off by the Finance (Taxation) Department/ Government as irrecoverable due to remission of penalty.

1.4 Capital Receipts

The following table shows the trends in growth and composition of capital receipts.

Table 1.13:Trends in growth and composition of receipts

	(₹ in crore)				
Sources of State's Receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Receipts (CR)	2,913	2,223	2,073	973	1,395
Miscellaneous Capital Receipts	--	--	--	--	--
Recovery of Loans and Advances	35	33	28	21	7
Public Debt Receipts	2,878	2,190	2,045	952	1,388
Rate of growth of debt capital receipts	152.90	(-) 23.91	(-) 6.62	(-) 53.45	45.80
Rate of growth of non-debt capital receipts	(-) 12.50	(-) 5.71	(-) 15.15	(-) 25	(-) 66.67
Rate of growth of GSDP	14.07	14.39	12.16	10.95	13.45
Rate of growth of CR (per cent)	147.28	(-) 23.69	(-) 6.75	(-) 53	(+) 43.37

Capital receipts decreased by more than 52 per cent from ₹ 2,913 crore in 2008-09 to ₹ 1,395 crore in 2012-13. However, during the current year the capital receipts increased by ₹ 422 crore (43 per cent). Public Debt Receipts which create future repayment obligation varied from two to 10 per cent of total receipts during the period 2008-13 and increased considerably by ₹ 436 crore (46 per cent) from ₹ 952 crore in 2011-12 to ₹ 1,388 crore in 2012-13.

The rate of growth of debt capital receipts increased from (-) 53.45 per cent in 2011-12 to 45.80 per cent in 2012-13. However, the ratio of growth of non-debt capital receipts decreased from (-) 25 per cent in 2011-12 to (-) 66.67 per cent in 2012-13.

Decline in the growth of debt capital receipts from 152.90 per cent in 2008-09 to 45.80 per cent in 2012-13 indicates that the State was having sound fiscal position during the period. So far as growth of GSDP is concerned it however, decreased marginally from 14.07 per cent in 2008-09 to 13.45 per cent in 2012-13.

1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements during the year is the fund available with the government for use. The trends in growth and composition of Public Accounts balances are given in **Table 1.14**.

Table 1.14: Trends in growth and composition of Public Account Balances

	(₹ in crore)				
Resources under various heads	2008-09	2009-10	2010-11	2011-12	2012-13
Public Account Balances	579.27	1,602.66	(-)133.31	1,939.38	1,229.55
a. Small Savings, Provident Fund etc.	390.22	489.54	540.41	634.98	807.52
b. Reserve Fund	(-)109.97	413.92	(-)153.12	901.23	201.08
c. Deposits and Advances	30.48	568.14	(-)728.61	437.17	413.21
d. Suspense and Miscellaneous	169.42	295.70	180.04	16.84	(-)156.99
e. Remittances	99.12	(-)164.64	27.97	(-)50.84	(-)35.27

Public Account balances of the Government increased from ₹ 579.27 crore in 2008-09 to ₹ 1,229.55 crore in 2012-13 at an annual average rate of 22.45 *per cent*. During the current year, the balances however, decreased by ₹ 709.83 crore (36.60 *per cent*).

1.6 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.

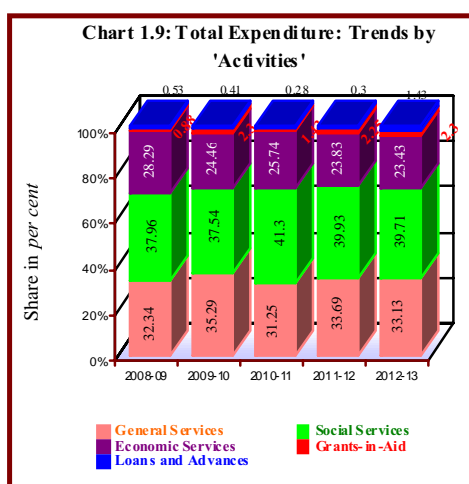
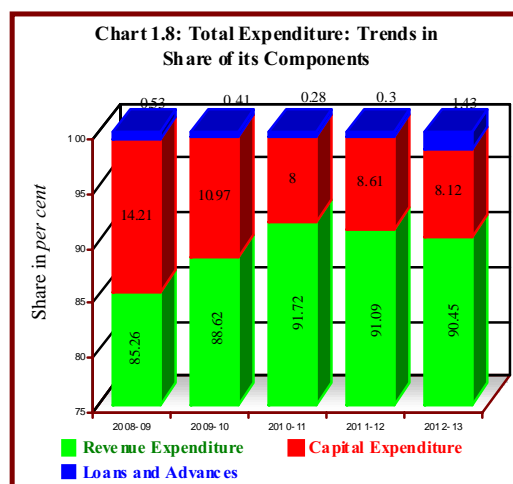
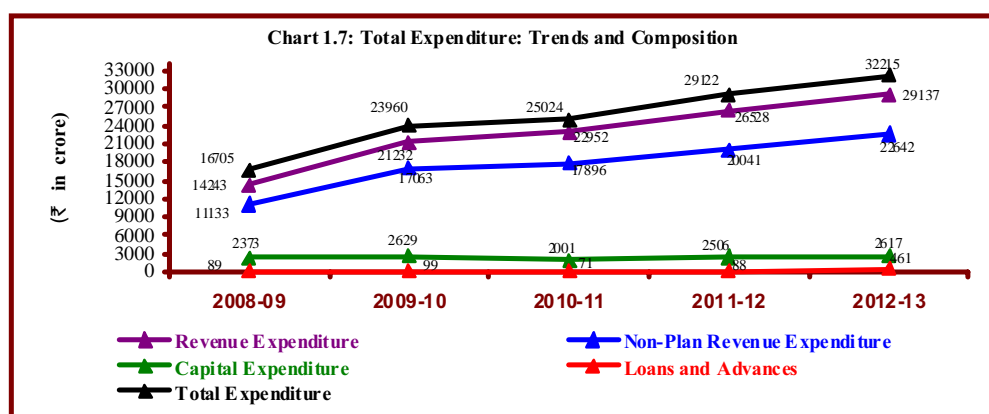
1.6.1 Growth and composition of expenditure

The total expenditure and its composition during the years 2008-09 to 2012-13 are presented in **Table 1.15**.

Table 1.15: Total expenditure and its compositions

	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Total Expenditure	16,705	23,960	25,024	29,122	32,215
Revenue Expenditure	14,243	21,232	22,952	26,528	29,137
<i>Of which, Non-plan Revenue Expenditure</i>	11,133	17,063	17,896	20,041	22,642
Capital Expenditure	2,373	2,629	2,001	2,506	2,617
Loans and Advances	89	99	71	88	461

Chart 1.7 presents the trends in total expenditure over a period of five years (2008-13) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in Charts 1.8 and 1.9 respectively.



The total expenditure of the State increased from ₹ 16,705 crore in 2008-09 to ₹ 32,215 crore in 2012-13 at an annual average rate of 19 per cent and increased by 11 per cent from ₹ 29,122 crore in 2011-12 to ₹ 32,215 crore in 2012-13. 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 1.16.

Table 1.16: Total expenditure – basic parameters

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Expenditure (TE) (₹ in crore)	16,705	23,960	25,024	29,122	32,215
Rate of growth (per cent)	14.61	43.43	4.44	16.38	10.62
TE/GSDP ratio (per cent)	20.60	25.84	24.06	25.23	22.44
RR/TE ratio (per cent)	108.21	82.99	91.93	94.28	95.27
Rate of Growth of GSDP	14.07	14.39	12.16	10.95	13.45
Buoyancy of Total Expenditure with reference to:					
GSDP (ratio)	1.04	3.02	0.37	1.50	0.79
RR (ratio)	0.81	4.34	0.28	0.85	0.90

The increase of ₹ 3,093 crore (10.62 *per cent*) in total expenditure in 2012-13 was due to increase of ₹ 2,609 crore in revenue expenditure, ₹ 111 crore in Capital expenditure and ₹ 373 crore in disbursement of loans and advances.

The components of the increase in revenue expenditure were mainly:

- **Interest payment (₹ 40 crore)** - The major increase of interest payment was on special securities issued to National Small Savings Fund and State Provident Fund.
- **Treasury and Accounts Administration (₹ 59 crore)** - The major increase of the expenditure was mainly on treasury establishment.
- **Police (₹ 222 crore)** - The major increase of the expenditure was under Special Police and District Police.
- **Pension and Other Retirement Benefits (₹ 643 crore)** - The major increase of the expenditure was under superannuation and retirement allowances, gratuity and family pension.
- **Miscellaneous General Services (₹ 116 crore)** - The major increase of the expenditure was under other expenditure.
- **General Education (₹ 879 crore)** - The major increase of expenditure of ₹ 446 crore was under Secondary Education due to increase in expenditure against Government Secondary Schools and assistance to Non-Government Primary as well as Secondary Schools.
- **Welfare of SC, ST and OBC (₹ 163 crore)** - The increase was mainly due to increase in expenditure for the welfare of ST by ₹ 163 crore.
- **Social Security and Welfare (₹ 284 crore)** - The major increase of the expenditure was under child welfare and other rehabilitation scheme.
- **Crop Husbandry (₹ 251 crore)** - The increase was mainly due to increase in expenditure for extension and farmers' training by ₹ 152 crore.

The increase in Capital expenditure (₹ 111 crore) during 2012-13 was mainly due to increase in expenditure on Capital outlay on Power Projects by ₹ 85 crore (70.58 *per cent*), Capital outlay on Urban Development by ₹ 26 crore (23.42 *per cent*), Capital outlay on Other Fiscal Services by ₹ 10 crore (nine *per cent*), Capital outlay on Village and Small Industries by ₹ nine crore (8.11 *per cent*) and Capital outlay on Telecommunication and Electronics Industries by ₹ 16 crore (14.41 *per cent*) which was however, offset by decrease in expenditure on Capital outlay on Tourism by ₹ 27 crore (24.32 *per cent*) and Capital outlay on Food Storage and Warehousing by ₹ 14 crore (12.61 *per cent*). The increase in expenditure was mainly on Rural Electrification Programme and Externally Aided Project under Power Projects, fresh expenditure under

construction of Assembly Building and Improvement of bye lane of Kharguli Noonmati Road connecting Don Bosco, Guwahati under Urban Development and the decrease was mainly due to decline in construction related expenditure under tourism accommodation under Capital outlay on tourism.

The increase in disbursement of loans and advances during 2012-13 was mainly due to increase in loans for Power Projects (₹ 337 crore).

The pattern of total expenditure in the form of plan and non-plan expenditure during 2012-13 revealed that non-plan expenditure contributed dominant share of 71 *per cent* while the plan expenditure was 28 *per cent*.

The increase in ratio of revenue receipts to total expenditure from 94.28 *per cent* in 2011-12 to 95.27 *per cent* in 2012-13 was the result of increase of ₹ 1,318 crore in State's share in Union taxes and duties during 2012-13 over 2011-12. The buoyancy of total expenditure with reference to GSDP decreased to 0.79 during 2012-13 due to decrease 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 0.90 in 2012-13 indicated increase in the receipt at a pace greater than the expenditure.

1.6.2 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 share of these components in the total expenditure (refer **Chart 1.7** and **Appendix 1.4**) are indicated in **Table 1.17**.

Table 1.17: Components of expenditure – relative share

	(In per cent)				
	2008-09	2009-10	2010-11	2011-12	2012-13
General Services	32.34	35.29	31.25	33.69	33.13
Of which, Interest Payments	9.54	7.65	7.64	7.12	6.56
Social Services	37.96	37.54	41.30	39.93	39.71
Economic Services	28.29	24.46	25.74	23.83	23.43
Grants-in-aid	0.88	2.30	1.43	2.25	2.30
Loans and Advances	0.53	0.41	0.28	0.30	1.43

The relative share of the above components of expenditure indicated that the share of general services, social services and economic services in the total expenditure decreased during 2012-13 over the previous year. These decrease were set off by increase in the respective share of grants-in-aid and loans and advances.

The expenditure on general services and interest payments, which are considered as non-developmental, together contributed 33.13 *per cent* in 2012-13 as against

33.69 *per cent* in 2011-12. On the other hand, development expenditure *i.e.*, expenditure on social and economic services together accounted for 63.14 *per cent* in 2012-13 as against 63.76 *per cent* in 2011-12. This indicates that there was marginal decrease in development expenditure as well as in non-development expenditure as compared to previous year.

1.6.3 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 90 *per cent* in the total expenditure during the period 2008-13. 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 1.18**.

Table 1.18: Revenue expenditure – basic parameters

	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Expenditure (RE), of which	14,243	21,232	22,952	26,528	29,137
Non-Plan Revenue Expenditure (NPRE)	11,133	17,063	17,896	20,041	22,642
Plan Revenue Expenditure (PRE)	3,110	4,169	5,056	6,487	6,495
Rate of Growth of					
RE (<i>per cent</i>)	11.76	49.07	8.10	15.58	9.83
NPRE (<i>per cent</i>)	4.27	53.27	4.88	11.99	12.98
PRE (<i>per cent</i>)	50.46	34.05	21.28	28.30	0.12
Revenue Expenditure as percentage to TE	85.26	88.61	91.72	91.09	90.45
NPRE/GSDP (<i>per cent</i>)	13.73	18.40	17.21	17.37	15.77
NPRE as percentage of TE	66.64	71.21	71.52	68.82	70.28
NPRE as percentage of RR	61.59	85.81	77.79	73.00	73.77
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	0.84	3.41	0.67	1.42	0.73
Revenue Receipts (ratio)	0.65	4.91	0.52	0.81	0.83

The overall revenue expenditure of the State increased by 104.57 *per cent* from ₹ 14,243 crore in 2008-09 to ₹ 29,137 crore in 2012-13 at an annual average rate of 20.91 *per cent* and increased from ₹ 26,528 crore in 2011-12 to ₹ 29,137 crore in 2012-13.

The NPRE constituted a dominant share of nearly 78 *per cent* in the revenue expenditure and increased by ₹ 2,601 crore over the previous year. The increase in NPRE during the current year was mainly due to increase in expenditure in District Police (₹ 128 crore) under Administrative Services, Superannuation and retirement allowances (₹ 543 crore) and Family Pension (₹ 79 crore) under Pension and Other Retirement Benefits, Other expenditure (₹ 95 crore) under Miscellaneous General Services, Government Primary Schools (₹ 390 crore)

under Elementary Education, assistance to Non-Government Secondary Schools (₹ 314 crore) under Secondary Education, Government Colleges and Institutes (₹ 189 crore) under Higher Education, Irrigation and Flood Control (₹ 127 crore) and Other Miscellaneous compensation and assignments (₹ 84 crore) under Compensation and Assignment to Local Bodies and Panchayati Raj Institutions, expenditure on Agriculture and Allied Activities (₹ 363 crore) and Food Storage and Warehousing (₹ 159 crore). The increase in NPRE during 2012-13 was however, offset by decrease in expenditure in interest payment on internal debt (₹ 41 crore) under interest payment and servicing of debt, Secretariat-General Services (₹ 298 crore), Criminal Investigation and Vigilance (₹ 11 crore) under Police, Text Books (₹ 46 crore) and other expenditure (₹ 30 crore) under Elementary Education, State Disaster Response Fund (₹ 270 crore) under Social Welfare and Nutrition and other expenditure (₹ 81 crore) under Power.

The PRE increased nominally by ₹ eight crore (0.12 per cent) from ₹ 6,487 crore in 2011-12 to ₹ 6,495 crore in 2012-13. The nominal increase was mainly due to increase in expenditure in Health and Family Welfare (₹ 32 crore), Welfare of SC, ST and OBC (₹ 154 crore), Social Welfare & Nutrition (₹ 11 crore), Agriculture and Allied Activities (₹ 227 crore) which was however, partly offset by decrease in expenditure under Education, Sports, Art & Culture (₹ 113 crore), Water Supply, Sanitation, Housing and Urban Development (₹ 183 crore) and Rural Development (₹ 114 crore).

The buoyancy of revenue expenditure with reference to both GSDP and revenue receipts fluctuated widely. The decrease in buoyancy ratio of revenue expenditure to GSDP and marginal increase in its buoyancy ratio to revenue receipts during 2012-13 over previous year indicates that revenue receipts of the State increased at a pace faster than revenue expenditure.

Table 1.19 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 2012-13.

Table 1.19: 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
2012-13	18,524	24,779	22,642

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 2012-13.

1.6.4 Committed Expenditure

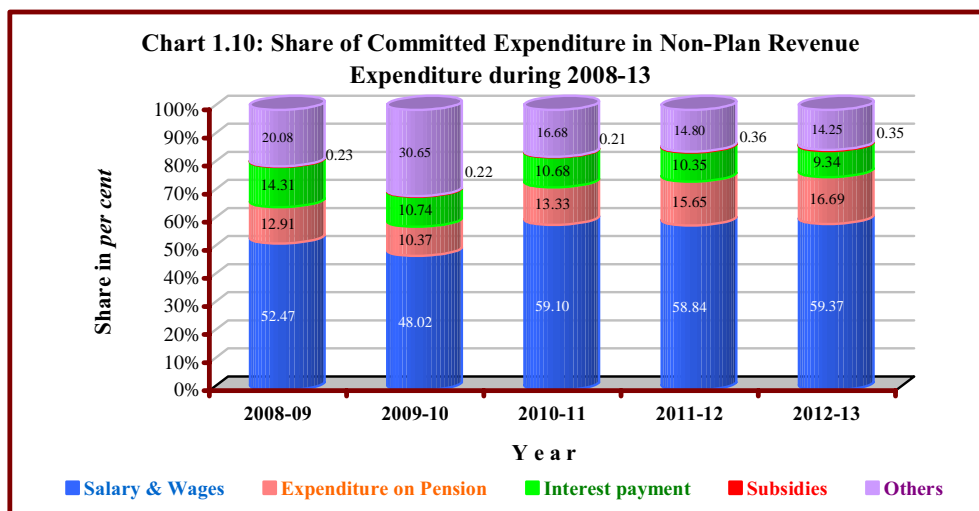
The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Table 1.20** and **Chart 1.10** present the trends in the expenditure on these components during 2008-13.

Table 1.20: Components of Committed Expenditure

(₹ in crore)					
Components of Committed Expenditure	2008-09	2009-10	2010-11	2011-12	2012-13
Salaries & Wages, <i>Of which</i>	5,842	8,193	10,576	11,793	13,442
<i>Non-Plan Head</i>	5,584	7,866	10,131	11,094	12,575
<i>Plan Head*</i>	258	327	445	699	867
Expenditure on Pensions	1,437	1,769	2,385	3,136	3,779
Interest Payments	1,593	1,833	1,912	2,074	2,115
Subsidies	26	38	38	72	80
Total	8,898	11,833	14,911	17,075	19,416
As per cent of RR					
Salaries & Wages	32.32	41.20	45.97	42.95	43.80
Expenditure on Pensions	7.95	8.90	10.37	11.42	12.31
Interest Payments	8.81	9.22	8.31	7.55	6.89
Subsidies	0.14	0.19	0.17	0.26	0.26

Source: Finance Accounts

* Plan Head includes the salaries paid under Centrally Sponsored Schemes



(A) Salary and Wage expenditure

Salaries and wages alone accounted for nearly 44 per cent of revenue receipts of the State during 2012-13. It increased by 14 per cent from ₹ 11,793 crore in 2011-12 to ₹ 13,442 crore in 2012-13. Salary and wage expenditure under Non-plan head during 2012-13 increased by ₹ 1,481 crore (13.34 per cent) over the previous year whereas the same on plan head increased by ₹ 168 crore

(24.03 per cent) over the previous year. Non-plan salary expenditure ranged between 94 per cent and 96 per cent of total expenditure on salaries during 2008-13. Although expenditure on salaries (₹ 13,274 crore) during 2012-13 was less by ₹ 2,162 crore (14 per cent) than assessed (₹ 15,436 crore) by the State Government in its budget, it was less by ₹ 538 crore (3.90 per cent) than the projection of ₹ 13,812 crore in MTFP. It was however, more by 86 per cent (₹ 6,119 crore) than the assessment made by the FC-XIII (₹ 7,155 crore).

(B) Interest Payments

Interest payments increased by 1.98 per cent from ₹ 2,074 crore in 2011-12 to ₹ 2,115 crore in 2012-13. During the current year the interest payment was made on internal debt (₹ 1,491 crore), loans and advances from Central Government (₹ 129 crore) and Small Savings, Provident Fund etc., (₹ 495 crore).

The interest payments with reference to assessment made by the FC-XIII and the projections of the State Government in its budget and MTFP (**Table 1.21**) indicate that the State Government was successful in restricting the interest payment within the assessments of FC-XIII and State projections during 2012-13.

Table 1.21: 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	MTFP	
		2012-13	2,812	

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

During 2012-13, the State Government raised open market loan of ₹ 300 crore at an average interest rate of 8.95 per cent. The Government also borrowed ₹ 168 crore from National Bank for Agriculture and Rural Development (NABARD), ₹ 880 crore from National Small Savings Fund (NSSF) and ₹ 40 crore from Government of India.

(C) Pension Payments

Pension payments increased from ₹ 1,437 crore in 2008-09 to ₹ 3,779 crore in 2012-13 recording a total increase of 163 per cent in five years. Pension payments alone accounted for more than 12 per cent of revenue receipts of the State during the year and increased by ₹ 643 crore (20.50 per cent) over the

previous year. Increase of ₹ 643 crore in pension payments during 2012-13 over the previous year was mainly due to increase in expenditure under Superannuation and Retirement Allowances (₹ 444 crore), Gratuity (₹ 27 crore) and Family Pension (₹ 79 crore). The State Government had introduced 'The New Defined Contribution Pension Scheme' applicable to all new entrants joining State Government Service on regular basis against vacant sanctioned post(s) on or after 1 February 2005 in order to limit future pension liabilities. The New Pension Scheme was however, implemented provisionally in the State with effect from January 2010.

Table 1.22 below shows the actual pension payments with reference to assessment made by the FC-XIII and projections of the State Government.

Table 1.22: 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	MTFP	
2012-13	2,383	2,589	2,885	3,779

Pension payments was ₹ 1,396 crore (58.58 per cent) more than the assessments of FC-XIII, ₹ 894 crore (30.99 per cent) more than the projections made by the State Government in its MTFP and ₹ 1,190 crore (45.96 per cent) more than the projections made in its budget during 2012-13.

(D) Subsidies

Table 1.20 indicates that subsidies as a percentage of revenue receipts remained at 0.26 per cent in both the years (2011-12 and 2012-13). However, in absolute terms expenditure on payment of subsidies increased from ₹ 72 crore in 2011-12 to ₹ 80 crore in 2012-13. During the current year the Departments which received subsidy include Co-operation (11 per cent), Industries (79 per cent) and Welfare of Plain Tribes and Backward Classes (10 per cent). The State Government had not made any projection for subsidy in its MTFP during 2012-13.

1.6.5 Financial Assistance by State Government to boards and other institutions

The quantum of assistance provided by way of grants and loans to boards and others during the current year relative to the previous years is presented in **Table 1.23**.

Table 1.23: Financial Assistance to boards and other institutions

Financial Assistance to Institutions	(₹ in crore)					
	2008-09	2009-10	2010-11	2011-12	2012-13	
					Final Grant/ Appropriation	Actual
Municipal Corporations/Urban Sewerage Board	9.25	105.41	56.74	112.26	--	94.37
Co-operative Societies and Co-operative Institutions	0.10	0.34	1.00	1.18	8.30	7.88
Universities and Educational Institutions	829.40	955.46	1,539.47	1,602.93	2,392.26	2,239.27
Electricity Companies	3.10	42.24	50.21	69.10	463.68	401.43
Assam State Housing Board (ASHB)	0.08	1.64	0.40	0.46	1.73	2.11
Assam Khadi & Village Industries Board	5.90	11.87	12.18	21.56	27.95	27.01
Urban Development Authority	10.10	13.28	8.37	10.14	14.00	3.58
Autonomous Councils	92.54	102.09	127.58	123.88	642.57	404.88
Other Institutions	191.49	281.52	354.45	175.96*	343.04	244.45*
Total	1,141.96	1,513.85	2,150.40	2,117.47	3,893.53	3,424.98
Assistance as percentage of RE	8.02	7.13	9.37	7.98	13.36	11.75

* Financial assistance to Other Institutions was mainly under (i) Road Transport: ₹ 28.56 crore; (ii) Welfare of SC, ST & OBC: ₹ 80.49 crore; (iii) Agricultural Research & Education: ₹ 29.90 crore and (iv) Capital Outlay on Roads & Bridges: ₹ 47.19 crore.

The total assistance at the end of the year 2012-13 had increased significantly by 200 per cent over the level of 2008-09. Further, the assistance to boards and other institutions as a percentage of total revenue expenditure had also increased from 8.02 per cent in 2008-09 to 11.75 per cent in 2012-13. Financial assistance to universities and educational institutions alone constituted more than 65 per cent of the total assistance of the State Government during 2012-13.

1.6.6 Local Bodies

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

1.6.6.1 Classification of Local Bodies

Panchayati Raj Institutions (PRIs): Consequent upon the 73rd Constitutional Amendment Act, 1992 the Government of Assam had created the Assam Panchayati Raj Act (APA) 1994, replacing the Assam Panchayati Raj Act, 1986. The APA, 1994 provided for a three-tier panchayat system comprising 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 2013, there are 20 ZPs, 185 APs and 2,202 GPs in the State.

Urban Local Bodies (ULBs): In consonance with the 74th Constitutional Amendment Act, 1992 the municipal administration in Assam is based on three categories of ULBs as 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 2013, there are 89 ULBs in the State comprising of one Municipal Corporation, 33 MBs and 55 TCs.

1.6.6.2 Financial Profile of Local Bodies

The quantum of funds from own resources (Local Bodies) and assistances provided by way of grants to local bodies during 2008-09 to 2012-13 is presented in **Tables 1.24** and **1.25**.

Table 1.24: Resources of PRI

Source	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Own Revenue (Local Bodies)	14.90	17.03	23.46	NA	NA
State Finance Commission (SFC) transfers	48.60	295.68	119.36	227.96	NA
Central Finance Commission (CFC) transfers	52.60	152.71	73.44	196.01	279.52
Grants for State sponsored schemes	207.82	123.69	341.86	520.73	NA
GOI grants for Centrally Sponsored Schemes	1,184.95	1,712.18	1,684.81	1,323.36	NA
Total	1,508.87	2,301.29	2,242.93	2,268.06	--

Source: Commissioner, P&RD, Assam
NA: Not available

Table 1.25: Resources of ULBs

Source	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Own Revenue	31.77	NA	NA	NA	NA
SFC transfers	48.61	96.15	151.67	189.68	NA
CFC transfers	8.65	24.35	12.04	31.97	37.48
Interest for delayed payment of CFC grants	0	0.84	0	0.11	NA
State sponsored schemes	7.52	33.31	20.54	16.13	NA
GOI grants for Centrally Sponsored Schemes	52.77	88.83	33.27	24.09	15.23
Total	149.32	243.48	217.52	261.98	--

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 both PRIs and ULBs.

1.6.6.3 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 decentralisation 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.

1.6.6.4 Accounting and Auditing Arrangement

Accounting Arrangement: The GOA accepted the Model Accounting System prescribed by Ministry of Panchayati Raj (MoPR) in consultation with

the C&AG of India for PRIs and accordingly amended the Assam Panchayat (Financial) Rules 2002. However, 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 was any provision 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 the actual financial position of PRIs could not be ascertained.

Assam Municipal (Accounts) Rules 1961 framed under AMA, 1956, provides for maintenance of accounts of municipalities on cash basis and does not prescribe formats for preparation of annual accounts by ULBs. 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 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 FC-XIII, the GOA had entrusted the audit of accounts of PRIs and ULBs to the C&AG under Section 20 (1) of the CAG's (DPC) Act, 1971 under standard terms and conditions of Technical Guidance and Support (TGS) module (May 2011). Accordingly, the CAG conducts audit of PRIs and ULBs in the State.

1.6.6.5 Reporting Arrangement

Audit findings of test-check of accounts of LBs conducted by the CAG are presented in the form of Annual Technical Inspection Reports (ATIRs). ATIRs on LBs for the years 2004-05 to 2011-12 have been submitted to the State Government. It was for the first time that ATIR for the year 2009-10 was laid before the State Legislature on 19 December 2011. Subsequent two ATIRs i.e., ATIRs for the year 2010-11 and 2011-12 have also been laid before the State Legislature on 04 April 2013 and 19 July 2013 respectively.

Government of Assam had constituted (October 2012) Local Fund Accounts Committee (LFAC) to discuss the ATIRs on LBs. As of December 2013, only ATIR for the year 2009-10 was discussed by the LFAC. Moreover, Action Taken Report (ATR) on the ATIRs submitted to Government is still awaited.

1.7 Quality of Expenditure

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

1.7.1 Adequacy of Expenditure Use

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 rationalisation measures and lay emphasis on provision of core public and merit goods. 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 1.26** 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 1.27** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected social and economic services.

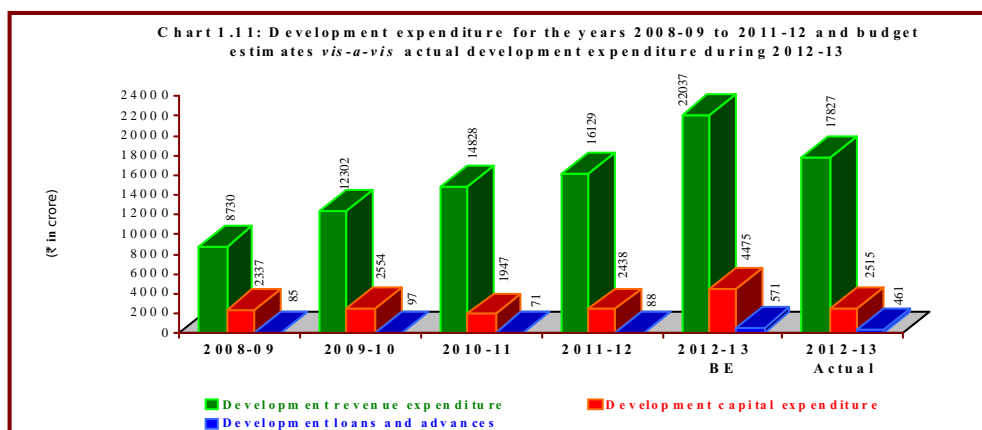
Table 1.26: Development Expenditure

Components of Development Expenditure	2008-09	2009-10	2010-11	2011-12	₹ in crore)	
					2012-13	
					BE	Actual
Development Expenditure (a to c)	11,152 (67)	14,953 (62)	16,846 (67)	18,655 (64)	27,083 (63)	20,803 (65)
a. Development Revenue Expenditure	8,730 (52)	12,302 (51)	14,828 (59)	16,129 (55)	22,037 (51)	17,827 (55)
b. Development Capital Expenditure	2,337 (14)	2,554 (11)	1,947 (8)	2,438 (8)	4,475 (10)	2,515 (8)
c. Development Loans and Advances	85 (1)	97 (-)	71 (-)	88 (1)	571 (2)	461 (2)

Figures in parentheses indicate percentage to aggregate expenditure

The share of development expenditure to aggregate expenditure exhibited relative stability during the period 2008-13 and increased in 2012-13 by ₹ 2,148 crore (11.51 *per cent*) over the previous year. During the current year, though the State Government earmarked 63 *per cent* of the estimated aggregate expenditure for development expenditure, this assessment was exceeded by two *per cent* at the end of the year. The relative share of development expenditure to total expenditure during 2008-13 is presented in **Chart 1.11**.

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 categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.



The development revenue expenditure increased by ₹ 1,698 crore (10.53 per cent) from ₹ 16,129 crore in 2011-12 to ₹ 17,827 crore in 2012-13. The increase under social services was ₹ 1,152 crore and under economic services was ₹ 546 crore. The actual development revenue expenditure was less than the State's projection in budget by ₹ 4,210 crore.

The development capital expenditure increased by ₹ 77 crore (3.16 per cent) from ₹ 2,438 crore in 2011-12 to ₹ 2,515 crore in 2012-13. The increase of ₹ 77 crore in development capital expenditure was due to increase of expenditure in economic services by ₹ 63 crore and expenditure under social services by ₹ 14 crore.

The development loans and advances increased by ₹ 373 crore from ₹ 88 crore in 2011-12 to ₹ 461 crore in 2012-13. The actual development loans and advances was also less than the State's projection in budget by ₹ 110 crore.

1.7.2 Efficiency of Expenditure Use

Table 1.27: Efficiency of expenditure use in selected social and economic services

(In per cent)

Social/ Economic Infrastructure	2011-12			2012-13		
	Ratio of CE to TE [@]	In RE, the share of		Ratio of CE to TE [@]	In RE, the share of	
		S & W	O & M [¥]		S & W	O & M [¥]
Social Services (SS)						
Education, Sports, Art and Culture	--	19.91	0.28	0.03	21.20	0.41
Health and Family Welfare	0.61	3.41	0.67	0.72	3.54	0.77
Water Supply, Sanitation & Housing & Urban Development	15.76	1.15	2.49	19.17	1.20	1.99
Other Social Services	0.02	1.93	0.10	--	2.01	2.33
Total (SS)	1.39	26.40	3.54	1.38	27.95	5.50
Economic Services (ES)						
Agriculture & Allied Activities	1.79	2.87	2.08	0.63	3.49	1.72
Irrigation and Flood Control	60.02	1.89	0.48	53.48	1.90	0.80
Special Areas Programmes	66.33	0.04	--	78.92	0.01	--
Transport	48.88	1.82	7.10	52.92	1.90	2.13
Other Economic Services	13	1.43	0.39	16.03	1.45	0.58
Total (ES)	32.79	8.05	10.05	30.99	8.75	5.23

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 1.27** reveal that the percentage of capital expenditure on social services to total expenditure on social services decreased marginally from 1.39 *per cent* in 2011-12 to 1.38 *per cent* in 2012-13 and percentage of capital expenditure on economic services to total expenditure decreased from 32.79 *per cent* in 2011-12 to 30.99 *per cent* in 2012-13. The decrease was mainly under agriculture & allied activities and irrigation and flood control under economic services.

The share of salary and wages in revenue expenditure on social services increased from 26.40 *per cent* in 2011-12 to 27.95 *per cent* in 2012-13 and the share of salary and wages in revenue expenditure on economic services also increased from 8.05 *per cent* in 2011-12 to 8.75 *per cent* in 2012-13. The increase was mainly under education, sports, art and culture under social services and agriculture and allied activities under economic services.

The share of operations and maintenance in revenue expenditure on social services increased from 3.54 *per cent* in 2011-12 to 5.50 *per cent* in 2012-13 while the share of operations and maintenance in revenue expenditure on economic services decreased from 10.05 *per cent* in 2011-12 to 5.23 *per cent* in 2012-13. The decrease was mainly under water supply, sanitation, housing and urban development under social services and agriculture & allied services and transport under economic services.

1.7.3 Effectiveness of the Expenditure, i.e., Outlay-Outcome Relationship
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(A) Impact of expenditure on various Sectors

Appendix 1.5 depicts the progress achieved during 2012-13 as compared to 2011-12 in various sectors. In the health sector, the number of allopathic dispensaries increased from 239 to 242 and that of primary health centres from 73 to 204 during the year. Further, the number of civil hospitals also increased from 22 to 25. In the education sector, so far as enrollment of students in schools is concerned, it increased marginally in lower primary schools but decreased in upper primary level. In Power Sector, the rural electrification improved marginally from 94 *per cent* in 2011-12 to 94.5 *per cent* in 2012-13. During the period, generation of power decreased but its consumption increased substantially. In the Irrigation Sector, 0.20 lakh hectares new irrigation potential was created and the total irrigation potential of the State increased from 8.12 lakh hectares in 2011-12 to 8.32 lakh hectares 2012-13.

(B) Performance Audit of Accelerated Irrigation Benefits Programme

Besides the above, a Performance Audit of Accelerated Irrigation Benefits Programme (AIBP) was included in the Audit Report on Social, General and

Economic (Non-PSUs) Sectors for the year ended 31 March 2013. The effectiveness of the expenditure as brought out in the review taken up during 2012-13 covering the period from 2008-13 is summarised below.

AIBP was launched (1996-97) with the main objective of accelerating the completion of ongoing irrigation/ multipurpose projects on which substantial investment had already been made and were beyond the resource capability of the State Governments. Subsequently Minor Irrigation Projects (MIPs) were included for implementation under AIBP in 1999-2000. Eleven major¹⁰/medium¹¹ and 1,383 minor irrigation projects (MIPs)¹² were included under AIBP in the State (up to 2012-13) of which, seven major/medium (64 *per cent*) and 712 minor irrigation projects (51 *per cent*) were completed up to March 2013. Against the targeted potential of 1,344.70 thousand hectare, irrigation potential of 380.77 thousand hectare (28 *per cent*) could only be created (March 2013) since inception of the scheme in the State.

During 2008-13, irrigation potential of 258.45 thousand Ha (26 *per cent*) was achieved against the target of 985.47 thousand Ha. Implementation of the programme suffered due to lack of proper survey and investigation before selection of the projects, non-release/delay in release of funds, land acquisition problems, taking up of new projects without completing the ongoing projects etc.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the State is expected to keep its fiscal deficit (and borrowing) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

¹⁰ Major irrigation projects have a Culturable Command Area of more than 10,000 hectares.

¹¹ Medium irrigation projects have a Culturable Command Area of 2,000 -10,000 hectares.

¹² Minor irrigation projects have a Culturable Command Area up to 2,000 hectares.

1.8.1 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2013 is given in **Table 1.28**.

Table 1.28: Department-wise profile of Incomplete Projects

(₹ in crore)

Department	No. of Incomplete Projects	Initial Budgeted Cost	Cost Overrun	Cumulative actual expenditure (March 2013)
Public Works (Roads)	22	86.73	--	38.92
Public Works (Buildings)	2	168.75	11.53*	20.69
Public Health Engineering	10	77.57	293.88**	156.68
Irrigation	30	165.73	--	87.39
Water Resources	3	28.75	--	9.43
Inland Water Transport	2	12.92	--	2.85
Total	69	540.45	305.41	315.96

Source: Finance Accounts 2012-13.

* Cost Overrun of one incomplete project of PW (Building)
(initial budget cost: ₹83.35 crore; revised cost: ₹94.88 crore).

** Cost Overrun of one incomplete project of PHE
(initial budget cost: ₹15.34 crore; revised cost: ₹309.22 crore).

As on 31 March 2013 there were 69 incomplete projects (total cost more than ₹ one crore of each project) which were due to be completed by March 2013 in which ₹ 315.96 crore was blocked. Of these, 49 projects involving ₹ 255.22 crore remained incomplete for less than three years and seven projects involving an amount of ₹ 29.96 crore remained incomplete for periods ranging from three to five years. Details in respect of 13 projects involving ₹ 30.78 crore were not available. The revised cost of two incomplete projects increased by 309.46 per cent from ₹ 98.69 crore (initial budgeted cost) to ₹ 404.10 crore (total revised cost) and resulted in cost overrun of ₹ 305.41 crore.

Due to delay in completion of the projects, the intended benefits from those projects did not reach the beneficiaries in the State.

1.8.2 Investment and returns

As on 31 March 2013, Government had invested ₹ 2,213 crore in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies (**Table 1.29**). The average return on this investment was 0.53 per cent while the Government paid an average interest rate of 6.57 per cent on its borrowings during 2012-13.

Table 1.29: Return on Investment

		(₹ in crore)				
		2008-09	2009-10	2010-11	2011-12	2012-13
1		2	3	4	5	6
(a)	Statutory Corporations (No. of concerns)	1,824.60 (4)	1,858.20 (4)	1,874.10 (4)	1,895.70 (4)	1,911.13 (4)
(b)	Rural Banks (No. of concerns)	8.40 (1)	10.54 (1)	11.16 (1)	11.16 (1)	11.16 (1)
(c)	Joint Stock Companies (No. of concerns)	18.04 (15)	18.04 (15)	18.04 (15)	18.04 (15)	18.04 (15)
(d)	Co-operatives (No. of concerns)	92.65 (18)	100.16 (18)	104.04 (18)	107.33 (18)	109.83 (18)
(e)	Government Companies (No. of concerns)	135.43 (24)	158.48 (24)	158.48 (24)	162.61 (24)	162.80 (24)
Total Investment		2,079.12	2,145.42	2,165.82	2,194.84	2,212.97
Return (₹ in crore)		19.45	14.92	14.98	13.64	11.64
Return (<i>per cent</i>)		0.94	0.70	0.69	0.62	0.53
Average rate of interest on Government borrowing (<i>per cent</i>)		6.76	6.83	6.58	6.78	6.57
Difference between interest rate and return (<i>per cent</i>)		5.82	6.13	5.89	6.16	6.04

During the last five years, *i.e.*, 2008-13, the State Government's investments had increased by ₹ 133.85 crore. During the current year, Government has invested ₹ 15.43 crore in Statutory Corporations, ₹ 2.50 crore in Co-operative Societies and ₹ 0.19 crore in Government Companies. The increase in investments of ₹ 15.43 crore in Statutory Corporations during 2012-13 was on account of increased capital contribution to Assam Financial Corporation (₹ 10 crore) and Assam State Transport Corporation (₹ 5.43 crore).

Out of four Statutory Corporations, three were incurring losses and their accumulated losses amounted to ₹ 579.26 crore¹³. Similarly, out of 24 Government Companies in the State, 18 companies were also incurring losses and their accumulated losses amounted to ₹ 316.07 crore. The major loss incurring organisations are Assam Industrial Development Corporation Ltd., (Investment: ₹ 29.71 crore; Loss: ₹ 123.94 crore), Assam State Textile Corporation Ltd., (Investment: ₹ 4.78 crore; Loss: ₹ 53.61 crore), Assam Seed Corporation Ltd., (Investment: ₹ 1.25 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: ₹ 5.58 crore).

1.8.3 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 institutions/ organisations. **Table 1.30** presents the outstanding loans and

¹³ Assam State Ware-housing Corporation: ₹ 9.50 crore (as on 31-03-2008);
Assam State Transport Corporation (ASTC): ₹ 569.76 crore (as on 31-03-2010).

advances as on 31 March 2013, interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.30: Average Interest received on Loans Advanced by the State Government

	(₹ in crore)				
Quantum of Loans/ Interest Receipts/ Cost of Borrowings	2008-09	2009-10	2010-11	2011-12	2012-13
Opening Balance	2,824	2,878	2,944	2,987	3,054
Amount advanced during the year	89	99	71	88	461
Amount recovered during the year	35	33	28	21	7
Closing Balance	2,878	2,944	2,987	3,054	3,508
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	--	--	--	--	--
Net addition	54	66	43	67	454
Interest Receipts	81	12	8	11	27
Interest receipts as <i>per cent</i> to outstanding Loans and advances	2.81	0.41	0.27	0.36	0.77
Average rate of interest on Government borrowing (<i>per cent</i>)	6.76	6.83	6.58	6.78	6.57
Difference between interest payments and interest receipts (<i>per cent</i>)	3.95	6.42	6.31	6.42	5.80

The total amount of outstanding loans and advances as on 31 March 2013 was ₹ 3,508 crore. The amount of loans disbursed during the year increased by 424 *per cent* from ₹ 88 crore in 2011-12 to ₹ 461 crore in 2012-13. The unprecedented increase was mainly due to disbursement of loans of ₹ 401 crore to the Assam Power Distribution Company Ltd. Out of the total amount of loans advanced during the year, ₹ 4.25 crore went to social services, ₹ 453.27 crore to economic services and ₹ 3.12 crore to Government servants. Under social services, major portion of loan went to Urban Development (57.41 *per cent*), Housing (34.82 *per cent*) and in economic services, the major portion of loans went to Power Projects (88.56 *per cent*) followed by others (11.44 *per cent*). However, recovery of loans and advances decreased from ₹ 21 crore in 2011-12 to ₹ seven crore in 2012-13 mainly on account of decrease in recoveries from Government Servants (₹ seven crore). Interest received against the loans and advances increased by 145 *per cent* from ₹ 11 crore in 2011-12 to ₹ 27 crore in 2012-13. During 2012-13, only 0.23 *per cent* of outstanding loans were repaid by Institutions/ Organisations/ Government servants and fresh loans and advances (₹ 411 crore) were also made during the year to the five loanee entities¹⁴ from whom repayments of earlier loans (₹ 1,092 crore) were in arrears.

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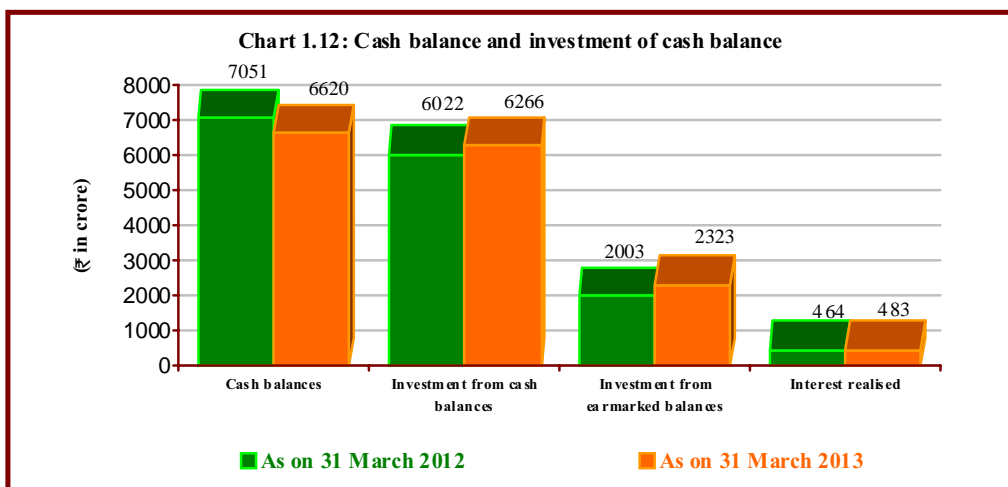
1. Assam Urban Water Supply and Sewerage Development Board	: ₹	32.73 crore
2. Assam Tea Corporation Ltd.	: ₹	3.91 crore
3. Assam Hills Small Industries Development Corporations	: ₹	20.08 crore
4. Assam Plantation Crops Development Corporations Ltd.	: ₹	0.75 crore
5. Assam Power Distribution Company Ltd.	: ₹	1,034.36 crore
Total	: ₹	1,091.83 crore

1.8.4 Cash Balances and Investment of Cash Balances

Table 1.31 and Chart 1.12 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.31: Cash balances and investment of cash balances

	(₹ in crore)	
	Opening balance on 01-04.2012	Closing balance on 31.03.2013
General Cash Balance		
Cash in treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 989.13	(-) 1,987.89
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
Total	(-) 989.13	(-) 1,987.89
Investments held in Cash Balance investment account	6,022.05	6,266.41
Total (a)	5,032.92	4,278.52
Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	14.70	18.32
Permanent advances for contingent expenditure with department officers	0.45	0.46
Investment of earmarked funds	2,003.28	2,322.71
Total (b)	2,018.43	2,341.49
Total (a) + (b)	7,051.35	6,620.01
Interest realised	464.44	483.26



Cash balances of the State Government at the end of the current year decreased from ₹ 7,051 crore in 2011-12 to ₹ 6,620 crore in 2012-13. The State Government had invested ₹ 6,266 crore in GOI Treasury Bills and ₹ 0.85 crore in GOI Securities and earned an interest of ₹ 483 crore during 2012-13. Further, the Government invested ₹ 2,323 crore in Sinking Fund and Development and

Welfare Fund as of March 2013. The interest receipts against investment on cash balance was 7.71 per cent during 2012-13 while Government paid interest at the rate of 6.57 per cent only on its borrowings during the year.

1.9 Assets and Liabilities

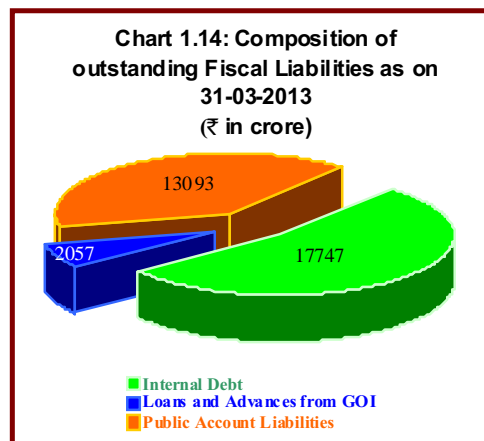
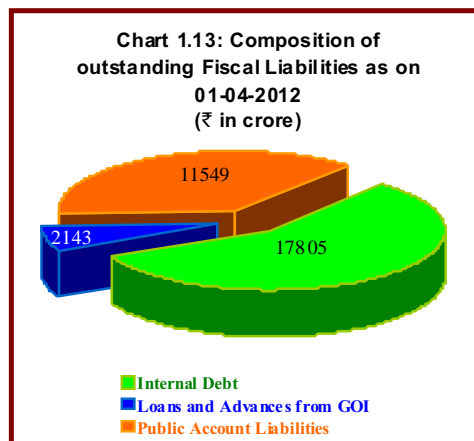
1.9.1 Growth and composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. *Appendix 1.7* gives an abstract of such liabilities and assets as on 31 March 2013 compared with the corresponding position as on 31 March 2012. While the liabilities shown in the Appendix consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly of the capital outlay and loans and advances given by the State Government and cash balances.

According to the Assam FRBM 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.

1.9.2 Fiscal Liabilities

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



The trends in outstanding fiscal liabilities of the State are presented in *Appendix 1.4*. **Table 1.32** 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 1.32: Fiscal Liabilities-Basic Parameters

	2008-09	2009-10	2010-11	2011-12	2012-13
Fiscal Liabilities [#] (₹ in crore)	25,234	28,465	29,693	31,497	32,897
Rate of Growth (<i>per cent</i>)	15.38	12.80	4.31	6.08	4.44
Ratio of Fiscal Liabilities to:					
GSDP (<i>per cent</i>)	31.12	29.66	26.40	24.89	22.91
Revenue Receipts (<i>per cent</i>)	139.59	143.16	129.07	114.72	107.19
Own Resources (<i>per cent</i>)	392.93	367.76	357.62	299.83	306.76
Buoyancy of Fiscal Liabilities with reference to:					
GSDP (ratio)	1.093	0.890	0.354	0.555	0.330
Revenue Receipts (ratio)	0.856	1.280	0.274	0.314	0.377
Own Resources (ratio)	0.910	0.623	0.592	0.229	2.135

[#] 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 6.07 *per cent* during the period 2008-13. During the current year, the fiscal liabilities of the State Government increased by ₹ 1,400 crore from ₹ 31,497 crore in 2011-12 to ₹ 32,897 crore in 2012-13. The increase in fiscal liabilities was mainly due to increase in the Public Account liabilities (₹ 1,544 crore) which was however, offset by decrease in the internal debt (₹ 58 crore) and loans and advances from the GOI (₹ 86 crore). The ratio of fiscal liabilities to GSDP has improved and come down from 24.89 *per cent* in 2011-12 to 22.91 *per cent* in 2012-13 which was well within 25 *per cent*, the norms prescribed by the FC-XIII. The fiscal liabilities stood at nearly 1.07 times of the revenue receipts and three times of the State's own resources at the end of 2012-13. The buoyancy of the liabilities with respect to GSDP during the year was 0.33 indicating that for each one *per cent* increase in GSDP, fiscal liabilities grew by 0.33 *per cent*. The State Government had set up the sinking fund in line with the recommendations of the Twelfth Finance Commission (TFC) for amortisation of market borrowings as well as other loans and debt obligations. As on 31 March 2013, the balance in the sinking fund was ₹ 2,309.11 crore. During 2012-13, ₹ 299.01 crore had been invested in the sinking fund.

1.9.3 Status of Guarantees – Contingent liabilities

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

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last three years are shown in **Table 1.33**.

Table 1.33: Guarantees given by the Government of Assam

Guarantees	₹ in crore)		
	2010-11	2011-12	2012-13
Maximum amount guaranteed	652	652	599
Outstanding amount of guarantees including interest	247	259	114
Percentage of maximum amount guaranteed to total revenue receipts	2.83	2.37	1.95
Criteria as per the Assam Fiscal Responsibility and Budget Management Act, 2005.	State Government guarantees shall be restricted at any point of time to 50 <i>per cent</i> of State's own tax and non-tax revenue of the second preceding year as reflected in the books of accounts 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 invoked by the beneficiaries. The accumulations in the Fund would be utilised only towards payment of the guarantees issued by the Government and not paid by the institution on whose behalf guarantee was issued. According to the scheme guidelines, the 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 2012-13, the State Government contributed ₹ 19.74 crore to the Fund, which had been invested. No guarantees were invoked during the year. As on 31 March 2013, the total amount lying in the Fund was ₹ 20.41 crore and the entire amount had been invested.

Government had guaranteed loans raised by various Corporations and others which at the end of 2012-13 stood at ₹ 114 crore. It was 1.37 *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, ₹ 58.26 crore (51 *per cent*) pertained to Power sector.

1.10 Debt Sustainability

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation; sufficiency of non-debt receipts; net availability of borrowed funds; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table 1.34** analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2008-09.

Table 1.34: Debt Sustainability: Indicators and Trends

(₹ in crore)					
Indicators of Debt sustainability	2008-09	2009-10	2010-11	2011-12	2012-13
Debt Stabilisation {Quantum Spread + Primary Deficit (-)/ Surplus (+)}	989+3,000 = 3,989	1,196+ (-) 2,210 = (-) 1,014	1,817+(-) 79 = 1,738	1,313+428 = 1,741	2,263+598 = 2,861
Sufficiency of Non-debt Receipts (Resource Gap)	(+) 617	(-) 5,450	(+) 2,052	(+) 345	(+) 129
Net Availability of Borrowed Funds	(+) 1,771	(+) 1,398	(-) 682	(-) 1,238	(-) 1,765
Burden of Interest Payments (IP/RR Ratio)	8.81	9.22	8.31	7.55	6.89
IP/Own Tax Ratio	38.39	36.76	32.24	27.15	19.72
Maturity Profile of State					
0 – 1 Year	1,246.50	340.32	432.61	453.59	475.30
1 – 3 Years	1,850.85	1,527.30	1,843.08	2,312.18	2,055.47
3 – 5 Years	2,806.13	2,646.25	2,620.42	2,546.94	2,868.46
5 – 7 Years	2,671.10	2,523.26	2,863.98	3,099.21	2,439.83
7 Years and above	9,263.12	11,983.29	12,382.27	11,536.67	11,965.13

Table 1.34 reveals that quantum spread together with primary deficit/surplus was positive in 2008-09 but turned negative in 2009-10. However, it turned positive in the year 2010-11 and maintained it in the years 2011-12 and 2012-13 indicating that the debt-GSDP ratio was stable. The sum of quantum spread and primary deficit at ₹ 2,861 crore during 2012-13 was 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 2008-09 to 2012-13. The positive resource gap at ₹ 345 crore in 2011-12 had decreased to ₹ 129 crore in 2012-13. However, the incremental non-debt receipts were sufficient to cover incremental interest liabilities and incremental primary expenditure during 2012-13. The positive resource gap during 2012-13 strengthened the capacity of the State to sustain the debt in the medium to long term.

The Public Debt Receipts of the State decreased from ₹ 2,878 crore in 2008-09 to ₹ 1,388 crore in 2012-13 at an annual average rate of 10.35 *per cent*. However, the Public Debt Receipts increased significantly by 46 *per cent* (₹ 436 crore) from ₹ 952 crore in 2011-12 to ₹ 1,388 crore in 2012-13. So far as year-end cash balance of the State is concerned, it decreased by ₹ 431 crore from ₹ 7,051 crore in 2011-12 to ₹ 6,620 crore in 2012-13.

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 a meagre eight and 14 *per cent* during the period from 2008-09 to 2012-13.

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 synchronisation of cash inflows and outflows. This would at the same time curb unwarranted build-up of cash surplus as well.

1.11 Market Borrowings

Market borrowings are controlled by the Central Government and are managed by the Reserve Bank of India (RBI). The Reserve Bank of India manages the domestic borrowings of each State through separate agreements with them. The Central Government fixes the ceiling limit of market borrowing for each State on yearly basis. The State Government is at liberty to borrow money within the ceiling limit. The States should endeavour to maintain the balance between revenue receipts and revenue expenditure and use capital receipts including borrowings only for generation of productive assets.

1.11.1 Borrowing against ceiling

As a part of the exercise to bring about debt sustainability over the medium term and to keep State's debt to a prudential level, annual borrowing ceiling for each State is fixed by the Government of India. The position of State's market borrowing against ceiling fixed by Central Government is shown below in **Table 1.35**.

Table 1.35: Borrowing against ceiling

Description	₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Ceiling fixed by Central Government	3,689	3,223	2,951	3,447	3,115
Amount of loan raised	2,506	1,910	800	0	300

It is clear from above table that the actual market borrowings raised by the State Government during 2008-13 were much below the ceiling fixed by the Central Government.

1.11.2 Profile of market loans

Details of market loans taken, discharged and outstanding during 2008-13 were indicated in **Table 1.36**.

Table 1.36: Profile of market loans raised, repayments and outstanding balance

(₹ in crore)

Year	Opening balance	Amount raised	Amount repaid	Closing balance	Net increase(+)/ decrease(-)
2008-09	7,841	2,506	491	9,856	2,015
2009-10	9,856	1,910	504	11,262	1,406
2010-11	11,262	800	500	11,562	300
2011-12	11,562	0	655	10,907	(-) 655
2012-13	10,907	300	996	10,211	(-) 696
Total		5,516	3,146		

Source: Finance Accounts

It would be seen from **Table 1.36** that during the period 2008-13, the State Government borrowed ₹ 5,516 crore from the open market and repaid ₹ 3,146 crore during the years resulting in net addition to the liability of the State amounting to ₹ 2,370 crore during the period. Interest rates on the market borrowings ranged between 8.40 per cent and 8.95 per cent during 2008-13. Total internal debt of the State at the end of 31 March 2013 stood at ₹ 17,747 crore including market loan of ₹ 10,211 crore.

1.11.3 Cash balance investment

The position of the cash balance investment account during 2008-13 is detailed in **Table 1.37**.

Table 1.37: Year wise position of cash balance investment account

(₹ in crore)

Year	Opening Balance	Closing Balance	Interest received on investment	Interest paid on market loan
2008-09	4,793	9,034	352	635
2009-10	9,034	7,834	482	792
2010-11	7,834	6,952	408	901
2011-12	6,952	7,051	465	925
2012-13	7,051	6,620	483	874

Source: Finance Accounts

It can be seen from the above that balance of the cash balance investment account was on a decreasing trend during 2008-13.

1.11.4 State's Fiscal position and market borrowing

Table 1.38 indicates the fiscal position of the State at the end of each year as well the market borrowings raised and capital expenditure incurred by the State Government during 2008-13.

Table 1.38: Market borrowing and capital expenditure

(₹ in crore)

Year	Revenue Surplus/ deficit	Cash Balance at the end of year	Market borrowing Amount	Actual capital expenditure	Date of market borrowings
2008-09	(+) 3,834	9,034	2,506	2,373	12.3.2009 & 25.3.2009
2009-10	(-) 1,348	7,834	1,910	2,629	3.2.2010 & 24.2.2010
2010-11	(+) 53	6,952	800	2,001	3.3.2011
2011-12	(+) 927	7,051	Nil	2,506	--
2012-13	(+) 1,554	6,620	300	2,617	5.9.2012

From the above table, it can be seen that except for the year 2009-10, the State had revenue surplus during 2008-13. Further, it is also clear that year ending cash balance of the State ranged between ₹ 6,620 crore and ₹ 9,034 crore during the period indicating sufficient cash balance. Despite having revenue surplus (except 2009-10) and sufficient cash balance during 2008-13, the State resorted to fresh market borrowings in four years during the period with no borrowing in 2011-12. Those borrowings added to interest burden of the State. As such, the State Government could have avoided borrowings at a higher rate of interest (8.40 per cent and 8.95 per cent) especially from open market in some of the years.

Thus, market borrowings without proper assessment of requirements would result in additional interest burden.

1.12 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government account represents the gap between its receipts and expenditure. 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 2012-13.

1.12.1 Trends in Surplus/Deficit

Charts 1.15 and **1.16** present the trends in deficit indicators over the period 2008-13.

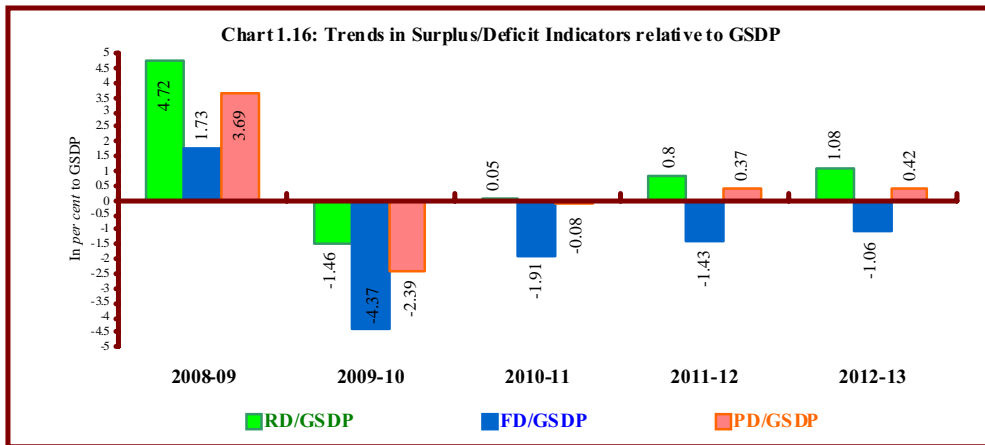
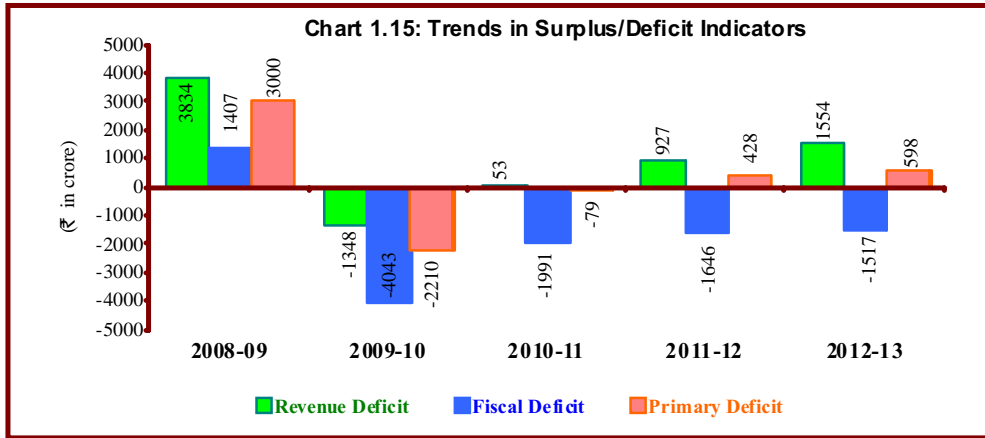


Chart 1.15 reveals that the State had a revenue surplus during 2008-09 but the surplus turned into deficit in the years 2009-10 and 2010-11. However, the State again attained revenue surplus in 2011-12 and 2012-13. The surplus in revenue account (₹ 1,554 crore) during the current year was mainly on account of increase in revenue receipts by ₹ 3,236 crore (11.79 per cent) against an increase of ₹ 2,609 crore (9.83 per cent) in revenue expenditure over the previous year. The increase in revenue account (₹ 3,236 crore) in the current year was on account of sufficient growth rate of 17.80 per cent (₹ 3,017 crore) in central transfers and two per cent (₹ 219 crore) in State's own resources.

The fiscal deficit which represents the total borrowings of the Government and its total resource gap improved marginally and decreased to the level of ₹ 1,517 crore in 2012-13 from fiscal deficit of ₹ 1,646 crore in 2011-12. This was the result of increase of ₹ 874 crore in revenue surplus as well as marginal decrease of ₹ 14 crore in non-debt capital receipts along with increase of ₹ 111 crore in capital expenditure and ₹ 373 crore in net disbursement of loans and advances in 2012-13.

During 2008-09 the State had primary surplus which took a turnaround and became primary deficit during the years 2009-10 and 2010-11. Subsequently, the State again came back to the path of having primary surplus and attained ₹ 428 crore and ₹ 598 crore as primary surplus during the years 2011-12 and

2012-13 respectively. Reduction of ₹ 129 crore in fiscal deficit and an increase of ₹ 41 crore in interest payment resulted in increase in primary surplus of ₹ 170 crore from 2011-12 to 2012-13.

1.12.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.39**.

Table 1.39: Components of fiscal deficit and its financing pattern

		(₹ in crore)				
Particulars		2008-09	2009-10	2010-11	2011-12	2012-13
1		2	3	4	5	6
Decomposition of Fiscal Deficit (FD/GSDP) Deficit (+)/Surplus (-)		(-) 1,407 (1.74)	4,043 (4.36)	1,991 (1.91)	1,646 (1.43)	1,517 (1.06)
1	Revenue Deficit	(-) 3,834	1,348	(-) 53	(-) 927	(-) 1,554
2	Net Capital Expenditure	(+) 2,373	(+) 2,629	(+) 2,001	(+) 2,506	(+) 2,617
3	Net Loans & Advances	(+) 54	(+) 66	(+) 43	(+) 67	(+) 453
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	(+)2,014.77	(+)1,405.45	(+) 300.03	(-)654.77	(-) 696.40
2	Loans from GOI	(-) 68.88	(-) 293.19	(-) 107.69	(-) 95.21	(-) 86.62
3	Special Securities Issued to NSSF	(+) 17.37	(+) 24.79	(+) 860.47	(+)474.85	(+)643.25
4	Loans from Financial Institutions	(+) 133.46	(+) 46.40	(+) 69.12	(+) 81.36	(-) 4.62
5	Small Savings, PF etc.	(+) 390.23	(+) 489.55	(+) 540.41	(+)634.98	(+) 807.52
6	Deposit & Advances	(+) 30.47	(+) 568.13	(-) 728.61	(+)437.17	(+) 413.21
7	Suspense and Misc.	(-)3,549.14	(+) 980.13	(+)1613.13	(+) 34.76	(-) 404.99
8	Remittances	(+) 99.12	(-) 164.64	(+) 27.97	(-) 50.84	(-) 35.27
9	Reserve Fund	(-) 109.97	(+) 413.92	(-) 153.12	(+) 67.87	(-) 118.35
10	Decrease/increase in cash balance with RBI	(-) 364.21	(+) 573.61	(-) 431.16	(+) 15.88	(+) 998.76
11	Others	-	(-) 0.74	-	-	-

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

It can be seen from **Table 1.39** that there was fiscal surplus during the year 2008-09 but it took a turnaround from 2009-10 and became fiscal deficit during the years 2009-10 to 2012-13. During 2012-13, the fiscal deficit was mainly financed by Special Securities issued to NSSF, Small Savings, PF etc., and Deposits and Advances.

The increase in capital expenditure indicated that borrowed funds were being utilised 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.

1.12.3 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 1.40**) 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 1.40: 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)
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
2012-13	30,698	27,022	2,617	461	30,100	(+) 3,676	(+) 598

There was a primary surplus in the State during 2008-09 but it became primary deficit in 2009-10 and the deficit remained till 2010-11. However, during 2011-12 and 2012-13 there was primary surplus because non-debt receipts were more than primary expenditure. In the current year non-debt receipts were sufficient to cover primary revenue expenditure as well as capital expenditure. Over the period 2008-13, the percentage of capital expenditure in primary expenditure had shown inter-year fluctuation and reduced from 15.70 *per cent* in 2008-09 to 8.69 *per cent* in 2012-13 which is a matter of concern. The State should reverse this trend and increase the percentage of capital expenditure in primary expenditure as increase in this regard indicates improvement in the productive capacity of the State's economy.

1.13 Institutional measures

Towards strengthening fiscal discipline in the State, the Government of Assam had taken certain institutional measures like legislation in respect of guarantees and fiscal responsibilities in the form of enactment of the Assam Fiscal Responsibility and Budget Management Act in 2005 (amended in 2011). Since then the Government had been undertaking measures like implementation of Consolidated Sinking Fund, 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). **Table 1.41** indicates that as on 31 March 2013, Government of Assam had taken up 13 PPP projects for implementation of which five projects¹⁵ had been completed and eight were under implementation/construction. Further details regarding total cost of the projects and Government contribution thereto are given in **Appendix 1.6**.

Table 1.41: Status of implementation of PPP projects

No. of projects	Status of the projects
5	Completed
8	Under implementation/construction
25	Under planning/pipeline

Source: Information furnished by the Government.

Although the State Government had completed five PPP projects as on 31 March 2013, the PPP cell under the control of Planning and Development Department could not furnish any information regarding project-wise release of funds, date of commission, revenue sharing pattern etc., of the completed projects though called for.

1.14 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 had also reduced during the current year compared to previous year and the State had managed to exhibit primary surplus during the last two years.

¹⁵ (i) Beautification of Guwahati City (Traffic Signal), (ii) Integrated Solid Waste Management, (iii) Champawati Power Project, Kokrajhar (4 MW), (iv) G.N.C Engineering Institute of Management and Technology, Tezpur and (v) O & M of Skilled Development Training Centre.

Revenue Receipts

Revenue receipts grew by ₹ 3,236 crore (12 *per cent*) over the previous year. The increase was contributed by tax revenue ₹ 612 crore (19 *per cent*), State's share of Union Taxes and Duties ₹ 1,318 crore (41 *per cent*) and Grants-in-aid from Government of India (GOI) ₹ 1,699 crore (52 *per cent*). The increase was however, offset by decrease in non-tax revenue by ₹ 393 crore (12 *per cent*). The revenue receipts at ₹ 30,691 crore was higher by ₹ 1,598 crore than the assessment made in Medium Term Fiscal Plan (MTFP)¹⁶ (₹ 29,093 crore).

(Para-1.1.1)

Revenue Expenditure

The overall revenue expenditure of the State increased by 104.57 *per cent* from ₹ 14,243 crore in 2008-09 to ₹ 29,137 crore in 2012-13 at an annual average rate of 20.91 *per cent* and increased from ₹ 26,528 crore in 2011-12 to ₹ 29,137 crore in 2012-13. The NPRES constituted a dominant share of nearly 78 *per cent* in the revenue expenditure and increased by ₹ 2,601 crore over the previous year. The PRE increased marginally by 0.12 *per cent* (₹ eight crore) from ₹ 6,487 crore in 2011-12 to ₹ 6,495 crore in 2012-13.

(Para-1.6.3)

During 2012-13, the development expenditure (₹ 20,803 crore) increased by ₹ 2,148 crore (11.51 *per cent*) over the previous year. 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 revealed that there was an increasing pressure on revenue expenditure. Salaries and wages alone accounted for nearly 44 *per cent* of revenue receipts of the State during the year. It increased by 14 *per cent* from ₹ 11,793 crore in 2011-12 to ₹ 13,442 crore in 2012-13. The expenditure on salaries (₹ 13,274 crore) during 2012-13 was less by ₹ 2,162 crore (14 *per cent*) than assessed (₹ 15,436 crore) by the State Government in its budget and it was less by ₹ 538 crore (3.90 *per cent*) than the projection of ₹ 13,812 crore in MTFP. It was however, more by 86 *per cent* (₹ 6,119 crore) than the assessment made by the FC-XIII (₹ 7,155 crore).

(Paras-1.6.4 and 1.7.1)

Investment and Returns

There were 69 incomplete projects (total cost more than ₹ one crore of each project) which were due to be completed by March 2013 in which ₹ 315.96 crore was blocked. Of these, 49 projects involving ₹ 255.22 crore remained incomplete for less than three years and seven projects involving an amount of ₹ 29.96 crore

¹⁶ MTFP: As required under Section 3 of the Act, the State Government laid before the State Legislative Assembly a five year rolling Fiscal Plan along with Annual Financial Statement showing therein the relevant fiscal indicators and future prospects for growth.

remained incomplete for periods ranging from three to five years. Details in respect of 13 projects involving ₹ 30.78 crore were not available. The revised cost of two incomplete projects increased by 309.46 *per cent* from ₹ 98.69 crore (initial budgeted cost) to ₹ 404.10 crore (total revised cost) and resulted in cost overrun of ₹ 305.41 crore. Delay in completion of works invites the risk of escalation in the cost of the works. Besides, due to delay in completion of the projects, the intended benefits from those projects did not reach the beneficiaries in the State.

(Para-1.8.1)

The average return on State Government's investment in Statutory Corporations, Rural Banks, Joint Stock Companies, Co-operatives and Government Companies varied between 0.53 and 0.94 *per cent* in the last five years whereas the State Government's average interest outgo was in the range of 6.57 to 6.83 *per cent*.

(Para-1.8.2)

Cash balances of the State Government at the end of the current year decreased from ₹ 7,051 crore in 2011-12 to ₹ 6,620 crore in 2012-13. The interest receipts against investment on cash balance was 7.71 *per cent* during 2012-13 while Government paid interest at the rate of 6.57 *per cent* only on its borrowings during the year.

(Para-1.8.4)

Fiscal liabilities

The overall fiscal liabilities of the State increased at an average annual rate of 6.07 *per cent* during the period 2008-13. During the current year, the fiscal liabilities of the State Government increased by ₹ 1,400 crore from ₹ 31,497 crore in 2011-12 to ₹ 32,897 crore in 2012-13. The ratio of fiscal liabilities to GSDP had improved and decreased from 24.89 *per cent* in 2011-12 to 22.91 *per cent* in 2012-13 which was well within 25 *per cent* *i.e.*, the norms prescribed by the FC-XIII. These fiscal liabilities stood at nearly 1.07 times the revenue receipts and three times of the State own resources at the end of 2012-13.

(Para-1.9.2)

Debt sustainability

During 2012-13, 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 significantly and stood at ₹ 2,861 crore during 2012-13 against ₹ 1,741 crore in 2011-12 which was a positive sign towards fiscal balances for improving the debt sustainability position of the State.

(Para-1.10)

The State Government may explore the possibility to mobilise additional resources both through tax and non-tax sources by expanding the tax base and rationalising the user charges. Efforts should also be made to increase tax compliance, reduce tax administration costs, etc., so that deficits are contained. Further, in order to ensure sustainable progress towards fiscal consolidation, State needs to continue to ensure a pattern of expenditure that not only ensures better growth but also enhances public welfare.

Effective steps need to be taken for expeditious completion of the incomplete projects to avoid further cost overrun and delay in achieving the objectives.

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.

Chapter-II

Budgetary Control and Financial Management

2.1 Introduction

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 passed by the Legislature. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised 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.

2.2 Audit of Appropriation Accounts for the current year

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

2.2.1 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2012-13 against 81 Grants/ Appropriations (78 Grants and three Appropriations) is indicated in **Table 2.1**.

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

						(₹ in crore)
Voted/ Charged	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	34,272.95	2,178.89	36,451.84	26,831.90	(-) 9,619.94
	II Capital	4,709.35	1,744.38	6,453.73	2,617.28	(-) 3,836.45
	III Loans & Advances	571.12	87.83	658.95	460.65	(-) 198.30
	Total Voted	39,553.42	4,011.10	43,564.52	29,909.83	(-) 13,654.69
Charged	IV Revenue	2,318.67	81.13	2,399.80	2,305.13	(-) 94.67
	V Capital	-	-	-	-	-
	VI Public Debt Repayment	1,571.48	21.21	1,592.69	1,532.79	(-) 59.90
	Total Charged	3,890.15	102.34	3,992.49	3,837.92	(-) 154.57
Appropriation to Contingency Fund (if any)		-	-	-	-	-
Grand Total		43,443.57	4,113.44	47,557.01	33,747.75	(-) 13,809.26

The overall savings of ₹ 13,809.26 crore was the result of total saving of ₹ 15,004.87 crore in 73 grants and three appropriations under Revenue Section, and 26 grants and one appropriation under Capital Section offset by excess of ₹ 1,195.61 crore in three grants under Revenue Section and one grant under Capital Section.

The reasons for savings/excess were called for by the Principal Accountant General (Accounts and Entitlement) in respect of 1,835 sub-heads/sub sub-heads. Out of 1,835 sub-heads/sub sub-heads, explanations for variations were received for 18 sub-heads/sub sub-heads within the specified period, of which explanations for variations in respect of four sub-heads/sub sub-heads though received within the specified period were either incomplete or unspecific. Thus, out of 1,835 sub-heads/sub sub-heads, explanations for variations were not received (October 2013) in respect of 1,817 sub-heads/sub sub-heads.

2.2.2 Appropriation vis-à-vis Allocative Priorities

The audit of appropriation accounts revealed that in 47 cases, savings exceeded ₹ 10 crore in each case and also by more than 20 *per cent* of total provision (*Appendix 2.1*). Against the total savings of ₹ 15,004.87 crore, savings of ₹ 14,394.71 crore (95.93 *per cent*) occurred in 42 cases relating to 36 grants and one appropriation where savings were ₹ 50 crore and above in each case as indicated in *Appendix 2.2*. Reasons for savings were awaited (November 2013).

2.2.3 Excess Expenditure

In two cases, expenditure of ₹ 4,047.84 crore exceeded the approved provision by ₹ 1,179.15 crore and also by more than 20 *per cent* of the total provision. Details are given in *Appendix 2.3*.

2.2.4 Expenditure without Provision

According to Chapter-8 (Paragraph-8.3) of the Assam Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was however, noticed that expenditure of ₹ 499.38 crore was incurred in 78 cases as depicted in *Appendix 2.4* without any provision in the original estimates/supplementary demand and without issue of any re-appropriation order(s) to that effect. Significant cases of such expenditure are also given in **Table 2.2**.

Table 2.2: Expenditure incurred without Provision during 2012-13

				(₹ 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	30.32
2	14	2055-0446	Armed Police Battalions	25.16
3	64	3054-0291	Miscellaneous Public Works Advances	60.20
4	73	2217-4078	Externally aided Project, (JICA) Guwahati Water Supply Scheme	94.37
5	78	2515-4689	Market & Fair	19.58
6	78	4552-3240	Various Project and Scheme for BTAC as per memorandum of settlement	45.79
7	78	5054-337	Road Works, Sixth Schedule (Pt. I) Areas	40.55
8	78	5054-800	Other Expenditure, Sixth Schedule (Pt. I) Areas	33.85

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

2.2.5 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 2.5* the amount of ₹ 411.06 crore drawn at the end of the year was deposited into the head of account 8443-Civil Deposit to avoid lapse of budget grant.

2.2.6 Excess over provision relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure had been prescribed under the Article, the regularisation 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 recommended for regularisation by the PAC vide its 117th Report placed before the State Legislature on 3 April 2008 the regularisation of the aforesaid excess expenditure by the State Legislature was awaited. The total excess expenditure amounting to ₹ 3,263.39 crore for the years 2002-03 to 2011-12 had not been regularised (November 2013) as detailed in *Appendix 2.6*. The year-wise position of excess expenditure pending regularisation for grants/appropriations is summarised in **Table 2.3**.

Table 2.3: Excess over provision relating to previous years requiring regularisation

(₹ in crore)

Year	Number of		Amount of excess over provision	Status of Regularization
	Grants	Appropriations		
2002-03	5	6	1,618.86	Recommended for regularisation vide 117 th PAC Report. Legislative approval awaited.
2003-04	4	3	404.36	
2004-05	5	6	5.88	
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	3	-	10.18	Not yet discussed by PAC.
2010-11	1	1	4.27	Not yet discussed by PAC.
2011-12	5	2	915.14	Not yet discussed by PAC.
Total	44	26	3,263.39	

The excess expenditure of ₹ 3,263.39 crore requires regularisation under Article 205 of the Constitution of India.

2.2.7 Excess over provision during 2012-13 requiring regularisation

Table 2.4 contains the summary of total excess expenditure in four grants amounting to ₹ 1,195.61 crore incurred over authorisation from the Consolidated Fund of State (CFS) during 2012-13.

Table 2.4: Excess over provision during 2012-13 requiring regularisation

(₹ in crore)

Sl No.	Number and title of Grants/ Appropriations	Total Grants/ Appropriation	Expenditure	Excess
1	13-Treasury and Accounts Administration (Revenue Voted)	101.15	117.60	16.45
2	23-Pension and Other Retirement Benefits (Revenue Voted)	2,703.99	3,769.87	1,065.88
3	47-Trade Adviser (Revenue Voted)	1.05	1.06	0.01
4	78-Welfare of Plain Tribes & Backward Classes (B.T.C.) (Capital Voted)	164.70	277.97	113.27
Total		2,970.89	4,166.50	1,195.61

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

2.2.8 Unnecessary supplementary provision

Supplementary provision aggregating ₹ 3,296.10 crore obtained in 62 cases amounting to ₹ 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 provision as detailed in *Appendix 2.7*.

2.2.9 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 11 sub-heads/sub sub-heads out of which the savings in four sub-heads were more than ₹ two crore as detailed in *Appendix 2.8*. Moreover, the re-appropriation also proved unnecessary as the savings was more than the re-appropriation and resulted in savings of over ₹ 10 lakh in 50 minor heads/sub heads /sub sub-heads of which the savings were more than ₹ two crore in 20 sub-heads as detailed in *Appendix 2.9*.

Thus, substantial savings of more than ₹ two crore registered in 24 cases, where the re-appropriation was made, indicate that the funds could not be spent as estimated and planned under the respective heads.

2.2.10 Substantial surrenders

Substantial surrenders (sum exceeding ₹ 25 lakh in each case) were made in respect of two sub-heads on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹ 394.81 crore in those two schemes, ₹ 187.65 crore (48 per cent) was surrendered. The details of those two schemes are given in *Appendix 2.10*.

In three cases surrender exceeding ₹ 10 crore was made on 30 and 31 March 2013. The details of such cases are given in **Table 2.5**.

Table 2.5: Cases of surrender in excess of ₹ 10 crore on 30 and 31 March 2013

(₹ in crore)					
Sl No.	Number and Name of Grant	Major Head	Budget Provision	Surrender	Percentage of surrender to total provision
1	48 Agriculture	2401	857.43	48.23	5.62
2	59 Sericulture and Weaving	2851	282.71	23.25	8.22
3	75 Information Technology	4859	53.56	23.05	43.04

Thus, surrender of funds at the end of March 2013 indicates inadequate financial control by the respective departments. Had those been surrendered in time, the funds could have been utilised for other development purposes.

2.2.11 Anticipated savings not surrendered

According to Para 11.17 of Assam Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated. At the close of the year 2012-13 there were however, 75 grants/appropriations in which savings occurred but surrenders were not made by the concerned departments. The amount involved in those cases was ₹ 14,116.45 crore (94.08 per cent of the overall savings) (*Appendix 2.11*).

The above includes total savings of ₹ 865.33 crore under six grants (saving of ₹ one crore and above was registered in each grant) out of which only ₹ 78.70 crore (nine *per cent*) was surrendered and ₹ 786.63 crore (91 *per cent*) were not surrendered, details of which are given in *Appendix 2.12*.

2.2.12 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 25 major heads listed in *Appendix 2.13*, expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred in March 2013. **Table 2.6** presents the major heads where more than 80 *per cent* expenditure was incurred during the last month of the financial year.

Table 2.6: Cases of rush of expenditure towards the end of the financial year 2012-13

(₹ in crore)

Sl No.	Major Head	Total expenditure during the year	Expenditure during March 2013	
			Amount	Percentage of total expenditure
1	2052- Secretariat and Attached Offices	54.79	45.25	82.59
2	2052- Secretariat and Attached Offices	655.78	542.36	82.70
3	4047- Secretariat and Attached Offices	10.00	10.00	100
4	4216- Police	10.00	10.00	100
5	2575- Social Services	43.54	61.32	140.84
6	4701- Irrigation	48.00	47.67	99.31
7	2801- Power (Electricity)	21.02	20.24	96.29
8	4859- Information Technology	30.51	30.21	99.02
Total		873.64	767.05	87.80

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 Reconciliation of Departmental figures

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

The Contingency Manual of the Government of Assam stipulates that detailed bills for the charges drawn in Abstract Contingent (AC) bills in a month should be submitted to the Controlling Officer by the 2nd of the following month. The Controlling Officer shall dispatch all Detailed Countersigned Contingent (DCC) bills to the Principal Accountant General (Accounts and Entitlement) 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 ₹ 1,216.53 crore against the amount of AC bills of ₹ 2,393.75 crore leading to an outstanding balance of DCC bills of ₹ 1,177.22 crore as on 31 March 2013. Year-wise details are given in **Table 2.7** below.

Table 2.7: Pendency in submission of DCC bills against AC bills

Year	Amount of AC bills	Amount of DCC bills	DCC bills received as percentage to AC bills	Outstanding DCC bills
Upto 2010-11	1,775.38	988.74	55.69	786.64
2011-12	297.40	226.86	76.28	70.54
2012-13	320.97	0.93	0.29	320.04
Total	2,393.75	1,216.53	50.82	1,177.22

(₹ in crore)

Department-wise pending DCC bills for the years up to 2012-13 are detailed in **Appendix 2.14**.

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

2.3.2 Un-reconciled Expenditure

To enable Controlling Officers (COs) of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts, 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 (Accounts and Entitlement). Even though non-reconciliation of departmental figures is being pointed out regularly in Audit Reports, lapses on the part of COs in this regard continued to persist during 2012-13 also. During 2012-13, out of total 47 COs, 17 COs carried out full reconciliation and the remaining 30 COs carried out partial reconciliation of their expenditure.

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.

2.4 Personal Deposit Accounts

The operation of Personal Deposit Accounts (PDA) are allowed/authorised 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 (Accounts and Entitlement), Assam regarding operation/closure of PDA during 2012-13 revealed that 52 PD Accounts involving ₹ 24.55 crore were operative as on 31 March 2013 violating provisions in this regard by the concerned departments.

The Departmental officers also had not conducted verification/reconciliation of the balances with those maintained by the office of the Principal Accountant General (Accounts and Entitlement).

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.

2.5 Outcome of review of selected Grant

A review of budgetary procedure and control over expenditure was conducted (September–November 2013) in respect of Major Heads 2058-Printing and Stationery under Grant No. 16. Review of the Major Head under the aforesaid Grant revealed that mandatory provision of Budget Manual, Financial Rules etc., regarding drawal and utilisation of funds from the Consolidated 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.

2.5.1 Excess expenditure over budget provision

According to Para 11.15 of Budget Manual, the Disbursing Officer is primarily responsible for the expenditure incurred against grants allotted to him under the sub-head or detailed head of appropriations and he should not allow the expenditure to exceed appropriation for a sub-head of appropriation or any sub-division thereof or for a detailed head.

Scrutiny of records of the Director of Printing and Stationery Department however, revealed that the Department had incurred an excess amount of ₹ 554.74 lakh over the budget provision during 2012-13 as detailed in **Table 2.8** below.

Table 2.8

(₹ in lakh)

Sub Major Head/ Minor Head	Plan/ Non Plan	Budget provision			Actual expenditure	Excess (+)/ (Percentage)
		Original	Supplementary	Total		
101 Purchase and Supply of Stationery Stores {0493} Headquarters staff	Non Plan	470.86	21.00	491.86	723.68	231.82 (47)
103 Government Presses	Non Plan	1,114.45	182.00	1,296.45	1,619.37	322.92 (25)
Total		1,585.31	203.00	1,788.31	2,343.05	554.74

Source: Detailed Appropriation Accounts

The excess expenditure over budget provision indicated that the provision was made in lump without assessing the actual requirement leading to defective budgeting. The reasons for incurring excess expenditure over budget provision were not stated to Audit, though called for.

2.5.2 Savings

Review of the Grant also disclosed persistent savings in excess of six *per cent* or more of the total provision during the last three years under the major head 2058 in Grant No. 16. The details of savings are depicted in **Table 2.9**.

Table 2.9

(₹ in lakh)

Year	Revenue/ Capital	Total Grant	Total Expenditure	Savings (percentage)
2010-11	Revenue	3,020.45	1,857.66	1,162.79 (39)
2011-12	Revenue	2,832.33	2,430.49	401.84 (14)
2012-13	Revenue	3,473.55	3,273.33	200.22 (6)

Source: Appropriation Accounts

The overall savings of the Department was gradually coming down and was six *per cent* during 2012-13.

2.5.3 Deficiencies in expenditure control

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

Scrutiny of total expenditure reflected in the Budget Control Register and surrender of saving statement revealed discrepancies amounting to ₹ 214.04 lakh between the expenditure figures recorded in Budget Control Register and surrender of saving statement. This indicated the expenditure control mechanism was deficient in the DDO's office.

On this being pointed out, the Director accepted (November 2013) the lapse and stated that steps would be taken to avoid such lapse.

2.5.4 Delay in surrender of savings

Para 11.17 of Assam Budget Manual provides that the savings anticipated by the DDO should be reported in 'Form P' not later than the 15th January to the CO who should proceed to deal with the Finance Department for surrender of the grant/appropriation or portion thereof latest by 15th February of each year.

Scrutiny of relevant records maintained by Director, Printing and Stationery revealed that the Director had submitted statement of savings to the Controlling Officer on 03-04-2013 instead of on 15-01-2013 as required under Para 11.17 of the Budget Manual.

As such, in violation of the provision of Budget Manual the Director had delayed the surrender of savings by 77 days. Had these savings been surrendered in time, the Department could have utilised the whole or portion of the savings for other purposes.

2.5.5 Anticipated savings not surrendered

Under provision of Para 11.17 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 February. It is important that Controlling Officer surrenders to the Government all anticipated savings immediately when they are foreseen without waiting till the end of the year and that he should not hold any savings in reserve for possible future excess.

Detailed scrutiny of Surrender of savings statement disclosed that huge savings under Revenue Accounts occurred in 2012-13 but the surrender of savings were not made as of March 2013. Out of total savings of ₹ 754.97 lakh under the head of account 2058, ₹ 557.71 lakh (74 per cent) was not surrendered as depicted in **Table 2.10** below.

Table 2.10

Sub-Major Head/Minor Head	Total Budget provision	Total expenditure	Savings	₹ in lakh	
				Amount surrendered	Amount not surrendered (percentage)
001- Director & Administration	271.94	253.70	18.24	17.84	0.40 (2)
101- Purchase and Supply of Stationery Stores	237.80	3.78	234.02	2.19	231.83 (99)
103- Government Presses	1,175.50	672.79	502.71	177.23	325.48 (65)
104- Cost of Printing by other sources					
105- Government Publications					
Total	1,685.24	930.27	754.97	197.26	557.71 (74)

Source: Detailed Appropriation Accounts

2.6 Conclusion and Recommendations

During 2012-13, expenditure of ₹ 33,747.75 crore was incurred against the total grants and appropriations of ₹ 47,557.01 crore resulting in a savings of ₹ 13,809.26 crore. The overall saving was the net result of saving of ₹ 15,004.87 crore offset by excess of ₹ 1,195.61 crore. The excess expenditure requires regularisation under Article 205 of the Constitution of India. At the close of the year 2012-13, there were 75 grants/ appropriations in which savings of ₹ 14,116.45 crore (94.08 per cent of the overall savings) occurred but no surrenders were made by the concerned departments.

(Paras-2.2.1, 2.2.7 and 2.2.11)

Out of the total provision amounting to ₹ 394.81 crore in two schemes, ₹ 187.65 crore (48 per cent) was surrendered.

(Para-2.2.10)

Injudicious re-appropriation proved excessive or unnecessary and resulted in saving/excess of over ₹ 10 lakh in 11 sub-heads/sub sub-heads. Rush of expenditure was noticed in respect of 25 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 2013.

(Paras-2.2.9 and 2.2.12)

Funds amounting to ₹ 411.06 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 bypassing of legislative control. Besides, funds amounting to ₹ 24.55 crore meant for developmental works were parked in Personal Deposit Accounts without undertaking the work for which those were sanctioned and released.

(Paras-2.2.5 and 2.4)

The total amount of DCC bills received was only ₹ 1,216.53 crore against the amount of AC bills of ₹ 2,393.75 crore leading to an outstanding balance of DCC bills of ₹ 1,177.22 crore as on 31 March 2013.

(Para-2.3.1)

Delayed in surrender of savings, 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 shortcoming like excess expenditure.

(Paras-2.5.1, 2.5.4 and 2.5.5)

- *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.*
- *Expenditure should be planned in advance and incurred uniformly throughout the year to avoid rush of expenditure at the end of the financial year.*
- *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.*
- *A close and rigorous monitoring mechanism should be put in place by the DDOs for timely submission of Detailed Countersigned Contingent (DCC) Bills.*

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 with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance 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 with 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. 18,525 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 10,956.66 crore paid to 62 departments of the State Government during the period from 2001-02 to 2012-13 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 summarised 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		Outstanding Utilisation Certificates	
		Number	Amount	Number	Amount
1	0-1	584 ¹⁷	1,691.55	584	1,691.55
2	1-3	1,153	2,677.79	1,153	2,677.79
3	3 and above	16,996	6,826.25	16,788	6,587.32
Total		18,733	11,195.59	18,525	10,956.66

Source: Office of the Principal Accountant General (A&E), Assam

Out of 18,525 UCs worth ₹ 10,956.66 crore pending as of March 2013, UCs (16,788 Numbers) involving ₹ 6,587.32 crore were pending for more than three years. Pendency of UCs mainly pertained to Agriculture Department (153 UCs: ₹ 177.88 crore), Cultural Affairs Department (145 UCs: ₹ 53.61 crore), Education Department (12,444 UCs: ₹ 598.00 crore), Finance (Taxation) Department (93 UCs: ₹ 63.18 crore), Fisheries Department (124 UCs: ₹ 84.18 crore), Health Department (360 UCs: ₹ 263.28 crore), Industries and Commerce Department (375 UCs: ₹ 119.40 crore), Panchayat and Rural Development Department (126 UCs: ₹ 715.96 crore), Rural Development Department (107 UCs: ₹ 1,388.19 crore), Secretariat Administration Department (122 UCs: ₹ 332.29 crore), Social Welfare Department

¹⁷ UCs for grants paid in 2012-13 though not due were in arrears

(448 UCs: ₹ 480.89 crore), Sports & Youth Welfare Department (228 UCs: ₹ 184.37 crore) and Welfare of Plain Tribes and Backward Classes Department (WPT&BC) (516 UCs: ₹ 937.76 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 utilised the grants for the purposes for which those were given.

Mention was made in earlier Audit Reports of the Comptroller and Auditor General of India in this regard but no efforts were made by the State Government to ensure submission of UCs by the respective departments within the prescribed time frame. However, in a 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 directed departmental ministers and administrative heads to ensure timely submission of UCs.

Accordingly, many Departments submitted UCs. But the UCs submitted by Agriculture (194 UCs: ₹ 138.33 crore) and WPT&BC Department (14 UCs: ₹ 100.60 crore) were only 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/Audit Reports of Autonomous Bodies/Councils

Several Autonomous Bodies have been set up by the State Government in the field of Urban Development, Agriculture and Allied Services, Khadi and Village Industries, Legal Services and Sixth Schedule Areas. A large number of these Bodies are audited by the Comptroller and Auditor General with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions scrutinised in audit, review of internal management and financial control, review of system and procedures etc. The audit of accounts of eight Autonomous Bodies and three Autonomous 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 3.2*. 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 summarised in **Table 3.2**.

Table 3.2: Delays in submission of Accounts

Delays in submission of accounts (In Months)	Autonomous Bodies/Councils		Reasons for the delay
	Number	Accounts	
0-6	2	2	Not furnished
6-12	4	4	
12-18	1	1	
18-24	--	--	
24 and above	2	2	
Total	9	9	

Out of 32 accounts (including account of current year) of eight Autonomous Bodies and one Autonomous Council (*Appendix-3.2*), nine accounts were submitted with delay ranging from six to 24 months and above and remaining 23 accounts were in arrears for periods ranging from 12 to 168 months as of June 2013. Assam Khadi and Village Industries Board, Guwahati had not submitted their accounts from 1999-2000 onwards i.e., for 14 years and Bodoland Territorial Council, Kokrajhar had not submitted their accounts from 2010-11 i.e., for more than two years.

The State Government disbursed funds to those Autonomous Bodies regularly. In the absence of accounts and subsequent audit, it could not be verified whether the funds received and expenditure incurred had been properly accounted for and the purpose for which the funds were disbursed were achieved. Besides, delay in finalisation of accounts carries the risk of financial irregularities going undetected apart from violation of the provisions of the respective legislations under which the Bodies were constituted.

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

3.3 Submission of Accounts by Government Bodies/Authorities

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 29 Bodies/Authorities received (accounts for the years 2003-04 to 2011-12) during the current year attracted audit by the Comptroller and Auditor General of India. 131 accounts of those Bodies and Authorities, audit of which was due, were audited during 2012-13.

The Accountant General (Audit) had not received 318 annual accounts of 88 Government Bodies/Authorities due up to 2012-13 as of June 2013. The details of those accounts are given in *Appendix 3.3* and their age-wise pendency is presented in **Table 3.3**.

Table 3.3: 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	88	Not available
2	1-3	101	Not available
3	3-5	62	Not available
4	5-7	46	Not available
5	7-9	21	Not available
Total		318	

Of the 88 Government Bodies/Authorities, 29 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 those 88 Bodies and Authorities involving 318 annual accounts, the proper accountal/ utilisation of the grants and loans disbursed to those 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.

3.4 Funds disbursed to Autonomous Councils (other than sixth schedule areas), Development Councils and Development Authorities

In addition to the Autonomous Bodies/Councils/ Government Bodies mentioned in **Para-3.2** and **Para-3.3** before, the Government of Assam (GOA), through various Acts passed by the Legislature/ Ordinances of the Government, created six Autonomous Councils (other than in Sixth Schedule Areas), 19 Development Councils and 24 Development Authorities to whom substantial funds to the extent of ₹ 528.81 crore¹⁸ were disbursed from the Consolidated fund of the State.

The State Government entrusted the audit of six Autonomous Councils and 19 Development Councils to the Comptroller and Auditor General (C&AG) of India in October 2013. The audit however, could not be commenced due to non-finalisation of the terms and conditions. Besides, the Government had not entrusted the audit of 24 Development Authorities to C&AG of India.

3.5 Misappropriation, loss, defalcation etc.

Scrutiny in audit revealed 329 cases of misappropriation, defalcation etc., involving Government money amounting to ₹ 101.78 crore up to March 2013 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 those 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 summarised in **Table 3.4**.

Table 3.4: Profile of Misappropriation, loss, defalcation etc.

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	148	3,942.04	Theft	46	158.08
5-10	120	5,439.63	Misappropriation/ Loss of material	283	10,020.15
10-15	39	701.04			
15-20	22	95.52	Total	329	10,178.23
20-25	-	-	Cases of loss written off during the year	Nil	Nil
25 and above	-	-	Total pending cases	329	10,178.23
Total	329	10,178.23			

(₹ in lakh)

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

Table 3.5: Reasons for Outstanding cases of Misappropriation, loss, defalcation etc.

Reasons for the Delay/Outstanding Pending cases	Number of Cases	Amount (₹ in lakh)
(i) Non-furnishing of reply	138	3,944.79
(ii) Non-furnishing of proper reply by the Department	164	5,510.13
(iii) Final reply detailing the action taken was awaited	27	723.31
Total	329	10,178.23

Thus, an effective mechanism needs to be put in place to ensure speedy settlement of cases relating to theft, misappropriation and loss.

¹⁸ Six Autonomous Councils : ₹ 400.16 crore (2010-11 to 2012-13)
 19 Development Councils : ₹ 125.84 crore (2010-11 to 2012-13)
 24 Development Authorities : ₹ 2.81 crore (1986-87 to 2012-13)
 Total : ₹ 528.81 crore

3.6 Conclusion and Recommendations

State Government's compliance with various rules, procedures and directives was unsatisfactory as was evident from delays in furnishing utilisation certificates against the loans and grants from various grantee institutions. Delays also figured in submission of annual accounts by some of the Autonomous Bodies/ Councils. Further, annual accounts in respect of a large number of Government Bodies/Authorities due up to 2012-13 had not been received by the Accountant General (Audit), Assam. There were instances of loss and misappropriation which remained unsettled with various departments for period ranging from one to 20 years.

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

Guwahati
The

(C. H. Kharshiing)
Accountant General (Audit), Assam

Countersigned

New Delhi
The

(Shashi Kant Sharma)
Comptroller and Auditor General of India

Appendices

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 2012-13 (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 summarised 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
<i>XIII</i>	Committed liabilities of the State
<i>XIV</i>	Major Policy decisions/new schemes during the year

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 mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The New GSDP series with 2004-05 as base as published by the Director of Economics and Statistics of the State Government in Economic Survey 2012-13 have been used in estimating these percentages and buoyancy ratios.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
1	2
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread} / 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

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

1	2
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Core Public and Merit Goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of our rights, pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt Stabilisation	A 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 stabilise 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.
Non-Debt Receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Borrowed Fund	Net availability of borrowed fund is defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit, which is an outcome of the fiscal transactions of the State during the course of the year.
Primary Expenditure	Primary expenditure of the State defined as the total expenditure net of interest payments, indicates the expenditure incurred on the transactions undertaken during the year.

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)	55
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) 2012-13	₹1,43,567
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 and Life Expectancy data (Office of the Registrar General of India, Ministry of Home Affairs), Infant Mortality (SRS Bulletin, October 2012), Gini Coefficient (Unofficial estimates of Planning Commission, 61st Round 2004-05, URP) and Population Growth and other data (Economic Survey, Assam, 2012-13).

⌘ 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)

Abstract of Receipts and Disbursements for the year 2012-13

Part-A

(₹ in crore)

Receipts				Disbursements					
2011-12		2012-13	2011-12		Non-Plan	Plan	Total	2012-13	
Section-A: Revenue									
27455.40	I-Revenue receipts		30690.98	26528.55	I- Revenue expenditure	22641.83	6495.09	29136.92	29136.92
7638.23	Tax revenue	8250.21		9743.68	General services	10035.70	534.59	10570.29	
2866.76	Non-tax revenue	2473.59		11465.78	Social Services	8636.40	3981.06	12617.46	
9283.53	State's share of Union Taxes	10601.26		6892.08	Education, Sports, Art and Culture	6464.15	1302.41	7766.56	
962.10	Non-Plan Grants	1422.08		1603.14	Health and Family Welfare	1035.33	644.48	1679.81	
4759.23	Grants for State Plan Schemes	5995.53		810.11	Water Supply, Sanitation, Housing and Urban Development	429.80	252.50	682.30	
51.90	Grants for Special Plan Schemes	41.92		27.68	Information and Broadcasting	31.67	4.21	35.88	
1893.65	Grants for Central and Centrally Sponsored Plan Schemes	1906.39		596.77	Welfare of Scheduled caste, Scheduled tribes and other Backward classes.	83.33	676.71	760.04	
				107.02	Labour and labour Welfare	68.56	61.35	129.91	
				1406.59	Social Welfare and Nutrition	498.98	1039.40	1538.38	
				22.39	Others	24.58	--	24.58	
				4663.27	Economic Services	3229.94	1979.44	5209.38	
				1480.29	Agriculture and Allied Activities	1149.21	921.09	2070.30	
				852.04	Rural Development	220.84	585.87	806.71	
				185.60	Special Areas Programmes	20.99	62.11	83.10	
				581.02	Irrigation and Flood Control	708.35	--	708.35	
				101.92	Energy	21.31	0.11	21.42	
				380.21	Industry and Minerals	233.10	148.47	381.57	
				805.48	Transport	771.92	34.22	806.14	
				13.02	Science Technology and Environment	1.21	6.52	7.73	
				263.69	General Economic Services	103.01	221.05	324.06	
				655.82	Grants-in-aid and Contributions	739.79	--	739.79	
--	II-Revenue deficit carried over to Section-B		--	926.85	II-Revenue surplus carried over to Section-B				1554.06

Appendix-1.2 (Contd.)

Part-B

Receipts				Disbursements					
2011-12		2012-13	2011-12		Non-Plan	Plan	Total	2012-13	
Section-B: Others									
6951.80*	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		7051.35	--	<i>III-Opening Overdraft from RBI</i>			--	
--	IV Miscellaneous Capital receipts	--	2506.01	IV-Capital Outlay	72.32	2544.96	2617.28	2617.28	
			68.49	General services	30.84	71.02	101.86		
			162.00	Social Services	16.85	159.41	176.26		
			0.21	Education, Sports, Art and Culture	--	2.03	2.03		
			9.85	Health and Family Welfare	0.50	11.68	12.18		
			151.54	Water Supply, Sanitation, Housing and Urban Development	16.35	145.50	161.85		
			0.35	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	--	0.20	0.20		
			0.05	Others	--	--	--		
			2275.52	Economic Services	24.63	2314.53	2339.16		
			26.90	Agriculture and Allied Activities	--	13.11	13.11		
			365.60	Special Areas Programmes	--	311.16	311.16		
			872.20	Irrigation and Flood control	--	814.37	814.37		
			117.17	Energy	--	202.35	202.35		
			88.04	Industry and Minerals	--	83.71	83.71		
			770.15	Transport	24.63	881.52	906.15		
			35.46	General Economic Services	--	8.31	8.31		
21.38	V-Recoveries of Loans and Advances	7.38	88.28	V-Loans and Advances disbursements				460.65	
--	From Power Projects	--	64.10	For Power Projects			401.43		
21.16	From Government Servants	5.15	6.47	To Government Servants			3.12		
0.22	From Others	2.23	17.71	To Others			56.10		
926.85	VI-Revenue surplus brought down	1554.06		VI-Revenue deficit brought down				--	

Appendix-1.2 (Concluded)

Receipts			Disbursements						
2011-12		2012-13	2011-12				Total	2012-13	
952.32	VII-Public debt receipts	1388.39	1146.09	VII-Repayment of Public Debt	Non-Plan	Plan	Total	1532.79	
922.26	Internal debt other than ways and means Advances and overdraft	1348.69	1020.82	Internal debt other than Ways and Means Advances and Overdraft			1406.47		
--	Net transaction under Ways and Means Advances including Overdraft	--	--	Net transaction under Ways and Means Advances including Overdraft			--		
30.06	Loans and Advances from Central Government	39.70	125.27	Repayment of Loans and Advances to Central Government			126.32		
--	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				--	
12175.57	XI-Public Account receipts	12137.65	10236.19	XI-Public Account disbursements				10908.10	
1162.15	Small Savings and Provident fund	1369.35	527.17	Small Savings and Provident Funds			561.83		
1107.50	Reserve funds	320.39	206.27	Reserve Funds			119.31		
(-) 122.92	Suspense and Miscellaneous	105.32	(-)139.76	Suspense and Miscellaneous			262.31		
3664.40	Remittance	3507.26	3715.24	Remittances			3542.53		
6364.44	Deposits and Advances	6835.33	5927.27	Deposits and Advances			6422.12		
--	XII-Closing overdraft from Reserve Bank of India	--	7051.35*	XII-Closing cash balance				6620.01	
			--	Cash in Treasuries and Local Remittances					
			(-)989.13	Deposits with Reserve Bank			(-)1987.89		
			15.15	Departmental Cash Balance including permanent Advances			18.78		
			6022.05	Cash Balance Investment			6266.41		
			2003.28	Investment of Earmarked funds			2322.71		
48483.32	Total	52829.81	48483.32	Total				52829.81	

*OB and CB (2011-12) differ from previous Report as the amounts in the earmarked funds had been excluded during the previous year, which have now been added back.

Appendix-1.3
(Reference: Paragraph 1.2.2)
Funds Transferred directly to State Implementing Agencies

			(₹ in crore)
Sl No.	Programme/Scheme	Implementing Agency in the State	Fund transferred by the GOI
1	2	3	4
1	Aajeevika-Swaran Jayanti Gram Swarojkar Yojana SGSY/NRLM	Assam State Rural Livelihoods Mission Society	152.05
2	Afforestation and Forest Management	Assam State Forest Development Agency	1.47
3	Assistance to Disabled Persons for Purchase/Fitting	Dhula Regional Physically Handicapped Development Association, Dikrong Valley Environment & Rural Development Society, Humanity Foundation, Integrated Development Association, Jalguti Agragami Mahila Samity, North East Voluntary Association of Rural Development, WODWICHEE, Zila Bahumukhi Mahila Unnayan Samaj and other agencies	1.83
4	Assistance to IHMS, FCIS etc.	Institute of Hotel Management, Catering Technology & Applied Nutrition	1.06
5	Autonomous Institutions and Professional Bodies	Institute of Advanced Study in Science and Technology	8.91
6	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	Assam Handicraft Development Society, Bahumukhi Krishi Aru Samaj Kalyan Samity, Barnibari Yubak Sangha (Assam), Bodoland Regional Apex Weavers & Artisans Co-operative Federation Ltd., Dikrong Valley Environment & Rural Development Society, Economic Development Organisation, Global Health Immunisation & Population Control Organisation and other agencies	3.91
7	Central Rural Sanitation Programme	Rajiv Gandhi Rural Water and Sanitation Mission	119.43
8	Comprehensive Scheme for Combating Trafficking	Bahumukhi Krishi Aru Kalyan Samity, Barak Valley Welfare Development Society, Community Based Development Society of Kamrup, Dhula Regional Physically Handicapped Development Society, Eight Brothers Social Welfare Society, Global Organisation for Life Development, Guwahati Youth Society, Integrated Development Association and other agencies	1.84
9	Deen Dayal Disabled Rehabilitation Scheme SJE	Dhula Regional Physical Handicapped Development Association, Dikrong Valley Environment & Rural Development Society, Durpang Pichala Anchalik Bikalanga Anusthan, Global Health & Education Centre, Gram Vikas Parishad, Nagaon, Kachajuli Physically Handicapped School and Training Centre, North East Voluntary Association of Rural Development, Sri Sri Sewa Asharam, WODWICHEE and Zila Bahumukhi Mahila Unnayan Samaj	1.20
10	Design and Technical Upgradation Scheme	Art one Culture Federation, Assam, Asarikandi Terracotta Doll making Samabaya Samiti Ltd., Dhubri Assam, Assam Apex Weavers' & Artisans Co-operative Federation Ltd., Bihpuria Janasewa Unnayan Samiti, Assam, Bodoland Regional Apex Weavers and Artisans Co-operative Federation Ltd., Kokrajhar, Brahmaputra Valley Sikshita Nibanua Pragati Gosthi, Nagaon, Assam, Care for Oppressed People, Assam, Council for Agriculture and Rural Development, Assam, Craft Council of North East Jorhat, Assam and other agencies	1.54
11	Directorate of Animal Health	Animal Health Centre	1.50
12	DRDA Administration	District Rural Development Agencies, Assam	21.13

Appendix-1.3 (Contd.)

1	2	3	4
13	Environment Information Education and Awareness	Assam Science Society, Assam Science Technology and Environment Council	1.53
14	Integrated Watershed Management Programme (IWMP)	District Rural Development Agencies, Assam, State Level Nodal Agency, Assam	51.57
15	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies, Assam	534.46
16	Mahila Samakhya	Assam Mahila Samata Society	5.45
17	Marketing Support and Services & Export Promotion Scheme	Assam Apex Weavers' and Artisans Co-operative Federation Ltd., Bodoland Regional Apex Weavers and Artisans Co-operative Federation Ltd., Kokrajhar, Care for oppressed People (COP), Assam, North Eastern Handicrafts and Handlooms Development Corporation Ltd., Brahmaputra Valley Sikshita Nibana Pragati Gosthi Nagaon Assam, Council for Agriculture and Rural Development (CARD), Assam, Craft Council of North East Jorhat, Assam and other agencies	5.95
18	MPs Local Area Development Scheme (MPLADs)	Deputy Commissioners	86.00
19	National Aids Control Programme III	Assam State Aids Control Society	14.92
20	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	7.24
21	National Food Security Mission	Assam Small Farmers' Agri-Business Consortium	26.80
22	National Mission on Food Processing	Assam Industrial Infrastructure Development Corporation	1.13
23	National Mission on Bamboo	Bamboo Development Agency, Assam, Cane and Bamboo Technology Centre	10.00
24	National Rural Drinking Water Programme	State Water and Sanitation Mission, Assam	659.21
25	National Rural Health Mission (NRHM) Central Sector	Population Research Centre, Gauhati University, State Health Society, Assam, Voluntary Health Association of Assam	2.79
26	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Assam	874.57
27	NEIIPP, 2007	North Eastern Development Finance Corporation Ltd.	99.82
28	North Eastern Areas	Cane and Bamboo Technology Centre, Director of Information & Public Relations, Dr. B. Borooah Cancer Institute, Eastern Beats Music Society, North Eastern Handicrafts and Handlooms Development Corporation Ltd., North Eastern Regional Agricultural Marketing Corporation Ltd, North-East Institute of Science & Technology (CSIR), Sri Kanchi Sankara Health & Education Foundation (Sri Sankardeva Nethralaya), State Sports Council of Assam, Tattva Creations Pvt. Ltd., Infovalley Educational & Research Pvt. Ltd., National Institute of Rural Development-NE Regional Centre, North Esatern Development Finance Corporation Ltd., and other agencies	21.48
29	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Assam State Road Board, Guwahati	154.27
30	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Axom Sarba Siksha Abhijan Mission	128.32

Appendix-1.3 (Concluded)

1	2	3	4
31	Rastriya Gram Swaraj Yojana (RGSY)	State Institute of Rural Development, Assam	2.36
32	Renewable Energy for Rural Applications for all Villages	Principal Chief Conservator of Forests, Assam	8.19
33	Rural Housing - IAY	District Rural Development Agencies, Assam	425.15
34	Sarva Shiksha Abhiyan (SSA)	Axom Sarba Siksha Abhiyan Mission	1308.82
35	Scheme for Setting up of 6000 Model Schools at Block Level as Benchmark of Excellence	Axom Sarba Siksha Abhiyan Mission	8.35
36	Support to State Extension Programme for Extension Reforms	Assam Rural Infrastructure & Agricultural Services Society, Assam (ARIAS)	7.26
37	12 Other Schemes		11.25
Total			4772.76

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

Appendix-1.4
(Reference: Paragraphs 1.3, 1.3.1, 1.6.2 & 1.9.2)
Time Series Data on State Government Finances

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
<i>Part A. Receipts</i>					
1. Revenue Receipts	18077 (63)	19884 (61)	23005 (65)	27455 (68)	30691 (69)
<i>(i) Tax Revenue</i>	<i>4150 (23)</i>	<i>4987 (25)</i>	<i>5930 (26)</i>	<i>7638 (28)</i>	<i>8250 (27)</i>
Taxes on Agricultural Income	18	78 (2)	101 (2)	83 (1)	82 (1)
Taxes on Sales, Trade etc.	3111 (75)	3535 (71)	4319 (73)	5694 (75)	6223 (75)
Taxes and duties on Electricity	22 (1)	27	42 (1)	37	42 (1)
State Excise	199 (5)	239 (5)	323 (5)	503 (7)	568 (7)
Taxes on vehicles	145 (3)	177 (4)	232 (4)	294 (4)	328 (4)
Stamps and Registration fees	111 (3)	108 (2)	123 (2)	175 (2)	252 (3)
Land Revenue	113 (3)	117 (2)	142 (2)	140 (2)	146 (2)
Other Taxes	431 (10)	706 (14)	648 (11)	712 (9)	609 (7)
<i>(ii) Non Tax Revenue</i>	<i>2272 (12)</i>	<i>2753 (14)</i>	<i>2373 (10)</i>	<i>2867 (10)</i>	<i>2474 (8)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>5190 (29)</i>	<i>5339 (27)</i>	<i>7969 (35)</i>	<i>9283 (34)</i>	<i>10601 (35)</i>
<i>(iv) Grants in aid from Government of India</i>	<i>6465 (36)</i>	<i>6805 (34)</i>	<i>6733 (29)</i>	<i>7667 (28)</i>	<i>9366 (30)</i>
2. Miscellaneous Capital Receipts	--	--	--	--	--
3. Recovery of Loans and Advances	35	33	28	21	7
4. Total revenue and Non debt capital receipts (1+2+3)	18112	19917	23033	27476	30698
5. Public Debt Receipts	2878 (10)	2190 (7)	2045 (6)	952 (2)	1388 (3)
Internal Debt (excluding Ways and Means Advance and Overdraft)	2833	2263	2030	922	1349
Net transactions under Ways and Means Advance and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	45	(-) 73	15	30	39
6. Total receipts in the Consolidated Fund (4+5)	20990	22107	25078	28428	32086
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts	7794 (27)	10630 (32)	10404 (29)	12176 (30)	12138 (28)
9. Total receipts of the State (6+7+8)	28784	32737	35482	40604	44224
<i>Part B. Expenditure/Disbursement</i>					
10. Revenue Expenditure	14243 (58)	21232 (62)	22952 (63)	26528 (64)	29137 (65)
<i>Plan</i>	<i>3110 (22)</i>	<i>4169 (20)</i>	<i>5056 (22)</i>	<i>6487 (24)</i>	<i>6495 (22)</i>
<i>Non Plan</i>	<i>11133 (78)</i>	<i>17063 (80)</i>	<i>17896 (78)</i>	<i>20041 (76)</i>	<i>22642 (78)</i>
General Services (including interest payments)	5366	8380	7766	9743	10570
Social Services	5844	8543	10159	11466	12618
Economic Services	2886	3759	4669	4663	5209
Grants-in-aid and contributions	147	550	358	656	740
11. Capital Expenditure	2373 (10)	2629 (8)	2001 (5)	2506 (6)	2617 (6)
<i>Plan</i>	<i>2286 (96)</i>	<i>2549 (97)</i>	<i>1930 (96)</i>	<i>2431 (97)</i>	<i>2545 (97)</i>
<i>Non Plan</i>	<i>87 (4)</i>	<i>80 (3)</i>	<i>71 (4)</i>	<i>75 (3)</i>	<i>72 (3)</i>
General Services	36	75	54	68	102
Social Services	497	452	176	162	176
Economic Services	1840	2102	1771	2276	2339
12. Disbursement of Loans and Advances	89	99	71	88	461 (1)
13. Total (10+11+12)	16705	23960	25024	29122	32215

Appendix-1.4 (Contd.)

	2008-09	2009-10	2010-11	2011-12	2012-13
14. Repayment of Public Debt	781 (3)	1008 (3)	923 (3)	1146 (3)	1533 (3)
Internal Debt (excluding Ways and Means Advances and Overdraft)	667	788	800	1021	1407
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	114	220	123	125	126
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	17486	24968	25947	30268	33748
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	7214 (29)	9027 (27)	10537 (29)	11070 (27)	11228 (25)
19. Total disbursement by the state (16+17+18)	24700	33995	36484	41338	44976
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 3834	(-) 1348	(+) 53	(+) 927	(+) 1554
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(+) 1407	(-) 4043	(-) 1991	(-) 1646	(-) 1517
22. Primary Deficit (-)/Surplus (+) (21+23)	(+) 3000	(-) 2210	(-) 79	(+) 428	(+) 598
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1593	1833	1912	2074	2115
24. Financial Assistance to local bodies etc.	1142	1514	2150	2117	3425
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) †	81074	95975	112466 (P)	126544 (Q)	143567 (Adv)
28. Outstanding fiscal liabilities (year end) including interest	26827	30298	31605	33571	35012
29. Outstanding guarantees (year end)	796	299	247	259	114
30. Maximum amount guaranteed (year end)	1092	593	652	652	597
31. Number of incomplete projects	105	38	187	348	69
32. Capital blocked in incomplete projects	405	138	556	669	316
Part E. Fiscal Health Indicators					
I. Resource Mobilisation (in per cent)					
Own tax Revenue/GSDP	5.12	5.20	5.27	6.04	5.75
Own Non-Tax Revenue/GSDP	2.80	2.87	2.11	2.27	1.72
Central Transfers/GSDP	14.38	12.65	13.07	13.39	13.91
II. Expenditure Management (in per cent)					
Total Expenditure/GSDP	20.60	24.96	22.25	23.01	22.44
Total Expenditure/Revenue Receipts	92.41	120.50	108.78	106.07	104.97
Revenue Expenditure/Total Expenditure	85.26	88.61	91.72	91.09	90.45

Appendix-1.4 (Concluded)

	2008-09	2009-10	2010-11	2011-12	2012-13
Expenditure on Social Services/Total Expenditure	37.96	37.54	41.30	39.93	39.71
Expenditure on Economic Services/Total Expenditure	28.29	24.46	25.74	23.83	23.43
Capital Expenditure/Total Expenditure	14.21	10.97	8.00	8.61	8.12
Capital Expenditure on Social and Economic Services/Total Expenditure	13.99	10.66	7.78	8.37	7.81
III. Management of Fiscal Imbalances (in per cent)					
Revenue Deficit (surplus)/GSDP	(+) 4.73	(-) 1.40	(+) 0.05	(+) 0.73	(+) 1.08
Fiscal Deficit (surplus)/GSDP	(+) 1.74	(-) 4.21	(-) 1.77	(-) 1.30	(-) 1.06
Primary Deficit (surplus)/GSDP	(+) 3.70	(-) 2.30	(-) 0.07	(+) 0.34	(+) 0.42
Revenue Deficit/Fiscal Deficit	*	33.34	*	*	*
Primary Revenue Balance/GSDP	(+) 6.74	(+) 0.56	(+) 1.92	(+) 2.62	2.56
IV. Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	31.12	29.66	26.40	24.89	22.91
Fiscal Liabilities/RR	139.59	143.16	129.07	114.72	107.19
Primary Deficit <i>vis-à-vis</i> quantum spread	**	(-) 1.85	(-) 0.04	**	**
Debt Redemption (Principal + Interest)/Total Debt Receipts	76.99	82.38	110.19	295.48	227.16
V. Other Fiscal Health Indicators					
Return on Investment (in per cent)	0.94	0.70	0.69	0.62	0.53
Balance from Current Revenue (₹ in crore)	(+) 1308	(-) 2283	(-) 560	(+) 842	(+) 239
Financial Assets/Liabilities	1.26	1.18	1.18	1.20	1.24

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

* There was revenue surplus ** There was Primary surplus

(P) = Provisional; (Q) = Quick estimates; (Adv) = Advance estimates

♦ GSDP figures (at current prices) have been taken from Economic Survey (2012-13) of Government of Assam

Appendix-1.5
(Reference: Paragraph 1.7.3 (A))
Statement showing impact of Government Policies in the State
 (Details of infrastructure and development in the State during 2011-12 and 2012-13)

Sl No.	Description	Unit	Year	
			2011-12	2012-13
1.	Education			
(a)	Schools			
	(i) Lower Primary	Number	35061	35064
	(ii) Upper Primary	Number	5825	5823
	(iii) High/Post Basic	Number	4033	4033
	(iv) Higher Secondary	Number	777	777
(b)	Enrollment in schools			
	(i) Lower Primary	In lakh	29.81	28.83
	(ii) Upper Primary	In lakh	8.00	7.78
(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	6	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	242
(ii)	Primary Health Centres	Number	73	204
(iii)	Ayurvedic Colleges	Number	1	1
(iv)	Medical Colleges	Number	5	5
(v)	Dental Colleges	Number	1	1
(vi)	Infant Mortality	Number per thousand	58	55
(vii)	Civil Hospitals	Number	22	25
(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
5.	Power			
(i)	Generation	Million Kwh	1697	1632
(ii)	Purchased	Million Kwh	4275	4409
(iii)	Consumption	Million Kwh	5407	5671
(iv)	Rural Electrification	Per cent	94	94.5
6.	Roads/Communication			
(i)	Villages connected with roads	Number	14258	14625
(ii)	Motorable Roads	Km	36972	42308
7.	Irrigation			
	Irrigation potential created	Lakh Hectares	8.12	8.32
8.	Railway lines			
(i)	Meter Gauge	Length in Kms	991	989
(ii)	Broad Gauge	Length in Kms	1443	1470
9.	Per Capita Income at current prices	In lakh	0.33	0.42
10.	Agriculture Production (Rice)	In lakh tonnes	50.45	55.00

Source: Information furnished by the Departments

Appendix-1.6
(Reference: Paragraph 1.13)
(Sector and stage-wise status of Public Private Partnership (PPP) Projects)

Particulars	2011-12	2012-13
1. No. of completed projects of which	4	5
<i>Cost incurred of which</i>	NA	28.56
<i>Government's contribution</i>	NA	15.56
2. No. of Projects under	10	8
<i>Cost incurred of which</i>	--	--
<i>Government's contribution</i>	--	--
3. Under Planning/ Pipeline projects of which	NA	25
<i>Cost of the project of which</i>	--	7592.40
<i>Government's contribution</i>	--	123.40

Source: Planning and Development Department

Appendix-1.7
(Reference: Paragraph 1.9.1)

Summarised Financial Position of the Government of Assam
as on 31 March 2013

(₹ in crore)

As on 31 March 2012	Liabilities		As on 31 March 2013
17805.11		Internal Debt	17747.34
	10906.56	Market Loans bearing interest	10210.17
	0.02	Market Loans not bearing interest	0.01
	0.76	Loans from LIC	0.59
	9.74	Loans from General Insurance Corporation of India	7.86
	828.08	Loans from NABARD	825.62
	0.08	Compensation and other Bonds	0.08
	--	Loans from NCDC	--
	2.73	Loans from other Institutions	2.62
	--	Ways and Means Advances	--
	6057.14	Special Securities issued to National Small Savings Fund of the Central Government	6700.39
	--	Other Loans	--
2143.48		Loans and Advances from Central Government	2056.85
	0.25	Pre 1984-85 Loans	0.25
	87.38	Non-Plan Loans	87.38
	1690.85	Loans for State Plan Schemes	1604.23
	258.57	Loans for Central Plan Schemes	258.57
	44.86	Loans for Centrally Sponsored Plan Schemes	44.86
	61.57	Loans for Special Plan Schemes	61.57
	--	Ways and Means Advances	--
5987.91		Small Savings, Provident Funds, etc.	6795.43
2680.74		Deposits	3215.93
2879.91		Reserve Funds	3080.99
50.00		Contingency Fund	50
6161.14		Surplus on Government Account	7715.20
	--	Deficit of current year	--
	926.85	Current year's surplus	1554.06
	--	Add: Miscellaneous Government Account	--
	5234.29	Add: Accumulated surplus up to 31 March 2012	6161.14
--		Overdraft with Reserve Bank of India	--
37708.29		Total	40661.74
As on 31 March 2012	Assets		As on 31 March 2013
23094.18		Gross Capital Outlay on Fixed Assets	25711.46
	2194.84	Investments in shares of Companies, Corporations etc.	2212.97
	20899.34	Other Capital Outlay	23498.49
3053.81		Loans and Advances	3507.07
	2328.41	Loans for Power Project	2729.84
	708.44	Other Development loans	762.29
	16.96	Loans to Government Servants and Miscellaneous loans	14.94
3309.98		Civil Advances	3431.95
449.71		Remittance Balances	484.99
749.26		Suspense and Miscellaneous Balances	906.26
7051.35		Closing Cash-Balances	6620.01
	15.15	Departmental Cash Balances including Permanent Advances	18.78
	6022.05	Cash Balance Investments	6266.41
	(-) 989.13	Deposit with Reserve Bank of India	(-) 1987.89
	2003.28	Investment of Earmarked Funds	2322.71
37708.29		Total	40661.74

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 2.2.2)
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)	56.31 60.11	18.18 13.42	32 22
2	3	Administration of Justice (Revenue Voted)	203.91	81.29	40
3	4	Elections (Revenue Voted)	59.14	14.78	25
4	6	Land Revenue & Land Ceiling (Revenue Voted)	226.70	77.67	34
5	8	Excise and Prohibition (Revenue Voted)	44.25	10.10	23
6	11	Secretariat & Attached Offices (Revenue Voted)	1469.99	538.83	37
7	14	Police (Revenue Voted) (Capital Voted)	2614.22 25.80	595.41 15.80	23 61
8	15	Jails (Revenue Voted)	66.37	16.04	24
9	17	Administrative & Functional Buildings (Capital Voted)	283.54	179.43	63
10	18	Fire Services (Revenue Voted)	110.07	26.42	24
11	26	Education (Higher Education) (Revenue Voted)	1983.25	857.32	43
12	27	Art & Culture (Revenue Voted)	153.89	99.17	64
13	31	Urban Development (Town & Country Planning) (Revenue Voted)	190.37	145.78	77
14	33	Residential Buildings (Capital Voted)	20.80	12.02	58
15	34	Urban Development (Municipal Administration Department) (Revenue Voted) (Capital Voted)	83.58 12.92	69.68 10.47	83 81
16	36	Labour & Employment (Revenue Voted)	189.36	56.48	30
17	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted)	159.71	84.49	53
18	38	Welfare of Schedule Caste/Scheduled Tribes and Other Backward Classes (Revenue Voted)	876.03	249.79	29
19	39	Social Security, Welfare & Nutrition (Revenue Voted)	1495.53	527.03	35
20	41	Natural Calamities (Revenue Voted)	1314.48	1023.16	78
21	42	Social Services (Revenue Voted)	427.81	308.54	72
22	43	Co-operation (Capital Voted)	19.60	15.50	79
23	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	444.59 1547.83	435.83 1299.31	98 84

Appendix-2.1 (Concluded)

1	2	3	4	5	6
24	45	Census, Surveys & Statistics (Revenue Voted)	84.18	53.75	64
25	49	Irrigation (Revenue Voted) (Capital Voted)	520.08 675.22	116.64 414.39	22 61
26	50	Other Special Areas Programmes (Revenue Voted)	161.54	130.74	81
27	51	Soil and Water Conservation (Revenue Voted)	54.16	17.81	33
28	52	Animal Husbandry (Revenue Voted) (Capital Voted)	274.06 18.00	64.86 10.92	24 61
29	53	Dairy Development (Revenue Voted)	39.24	11.55	29
30	54	Fisheries (Revenue Voted)	105.36	30.45	29
31	55	Forestry & Wild Life (Revenue Voted)	572.25	297.91	52
32	56	Rural Development (Panchayat) (Revenue Voted)	650.32	157.50	24
33	57	Rural Development (Revenue Voted)	487.50	227.34	47
34	58	Industries (Revenue Voted)	91.91	18.72	20
35	59	Sericulture & Weaving (Revenue Voted)	284.70	112.23	39
36	60	Cottage Industries (Revenue Voted)	72.49	16.67	23
37	62	Power (Electricity) (Capital Voted)	796.59	192.80	24
38	63	Water Resources (Capital Voted)	1476.44	1165.31	79
39	64	Roads & Bridges (Revenue Voted) (Capital Voted)	788.48 1376.73	189.88 671.57	24 49
40	65	Tourism (Revenue Voted) (Capital Voted)	47.12 21.41	28.02 15.63	59 73
41	66	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1742.29	1002.50	58
42	70	Hill Areas (Revenue Voted)	77.09	75.88	98
43	73	Urban Development (GDD) (Revenue Voted)	713.76	571.90	80
44	74	Sports & Youth Services (Revenue Voted)	75.58	22.59	30
45	75	Information Technology (Capital Voted)	53.56	23.05	43
46	76	Hill Areas Department (KAAC) (Revenue Voted) (Capital Voted)	736.74 190.97	210.96 51.71	29 27
47	77	Hill Areas Department (NCHAC) (Capital Voted)	64.32	22.31	35
Total			26,392.25	12,707.53	48

Appendix-2.2

(Reference: Paragraph 2.2.2)

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

(₹ in crore)

Sl No.	No. and Name of the Grant	Original	Supple- mentary	Total	Actual Expenditure	Savings
Revenue-Voted						
1	3- Administration of Justice	196.99	6.92	203.91	122.62	81.29
2	6- Land Revenue & Land Ceiling	226.11	0.59	226.70	149.03	77.67
3	11- Secretariat & Attached Offices	1,371.85	98.14	1,469.99	931.16	538.83
4	14- Police	2,534.97	79.25	2,614.22	2,018.81	595.41
5	26- Education (Higher Education)	1,960.99	22.26	1,983.25	1,125.93	857.32
6	27- Art and Culture	118.87	35.02	153.89	54.72	99.17
7	29- Medical & Public Health	1,736.45	83.87	1,820.32	1,519.76	300.56
8	31- Urban Development (Town & Country Planning)	186.37	4.00	190.37	44.59	145.78
9	34- Urban Development (Municipal Administration Department)	83.58	0	83.58	13.90	69.68
10	36- Labour & Employment	185.06	4.30	189.36	132.88	56.48
11	37- Food Storage, Warehousing and Civil Supplies	157.80	1.91	159.71	75.22	84.49
12	38- Welfare of SC/STs & OBCs etc.	755.15	120.88	876.03	626.24	249.79
13	39- Social Security, Welfare & Nutrition	1,494.51	1.02	1,495.53	968.50	527.03
14	41- Natural Calamities	595.62	718.86	1,314.48	291.32	1,023.16
15	42- Social Services	427.75	0.06	427.81	119.27	308.54
16	44- North Eastern Council Schemes	443.59	1.00	444.59	8.76	435.83
17	45- Census, Surveys and Statistics	69.58	14.60	84.18	30.43	53.75
18	48- Agriculture	910.20	130.91	1,041.11	936.96	104.15
19	49- Irrigation	519.81	0.27	520.08	403.44	116.64
20	50- Other Special Areas Programmes	161.09	0.45	161.54	30.80	130.74
21	52- Animal Husbandry	264.49	9.57	274.06	209.20	64.86
22	55- Forestry & Wild Life	572.25	0	572.25	274.34	297.91
23	56- Rural Development (Panchayat)	649.52	0.80	650.32	492.82	157.50
24	57- Rural Development	487.50	0	487.50	260.16	227.34
25	59- Sericulture & Weaving	252.36	32.34	284.70	172.47	112.23
26	64- Roads & Bridges	771.97	16.51	788.48	598.60	189.88
27	66- Compensation & Assignment to Local Bodies and Panchayati Raj Institutions	1,673.79	68.50	1,742.29	739.79	1,002.50
28	70- Hill Areas	74.66	2.43	77.09	1.21	75.88
29	71- Education (Elementary, Secondary etc.)	6,964.58	129.95	7,094.53	5705.71	1,388.82
30	73- Urban Development (GDD)	656.26	57.50	713.76	141.86	571.90
31	76- Hill Areas Department (KAAC)	719.38	17.36	736.74	525.78	210.96
32	77- Hill Area Department (NCHAC)	334.06	8.31	342.37	283.87	58.50
33	78- Welfare of Plain Tribes & Backward Classes (BTC)	1,205.69	26.26	1,231.95	1,160.88	71.07
Revenue-Charged						
34	Appropriation: Public Debt and Servicing of Debt	2,253.95	69.59	2,323.54	2,248.91	74.63
Capital-Voted						
35	17- Administrative & Functional Buildings	241.67	41.87	283.54	104.11	179.43
36	44- North Eastern Council Schemes	1,177.14	370.69	1,547.83	248.52	1,299.31
37	49- Irrigation	415.26	259.96	675.22	260.83	414.39
38	62- Power (Electricity)	796.59	0	796.59	603.79	192.80
39	63- Water Resources	811.08	665.36	1,476.44	311.13	1,165.31
40	64- Roads & Bridges	1,168.23	208.50	1,376.73	705.16	671.57
41	Appropriation- Public Debt and Servicing of Debt	1,571.48	21.21	1,592.69	1,532.79	59.90
42	76- Hill Areas Department (KAAC)	105.12	85.85	190.97	139.26	51.71
Total		37,303.37	3,416.87	40,720.24	26,325.53	14,394.71

Appendix-2.3

(Reference: Paragraph 2.2.3)

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

(₹ in crore)

Sl No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Expenditure
1	23	Pension and Other Retirement Benefits (Revenue Voted)	2,703.99	3,769.87	1,065.88	39
2	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Capital Voted)	164.70	277.97	113.27	69
Total			2,868.69	4,047.84	1,179.15	-

Appendix-2.4
(Reference: Paragraph 2.2.4)

Statement showing expenditure without provision

(₹ in crore)

SI No.	Grant No./Appropriation-Major Head of Accounts-Sub-Head-Detailed Head	Expenditure without provision
1	2	3
1	11-3451-1421-718 Untied Fund	30.32
2	14-2055-0145 District Police Proper, Sixth Schedule (Pt. I) Areas	12.66
3	14-2055-0446 Armed Police Battalions	25.16
4	14-2055-0281 Home Guard, Sixth Schedule (Pt.-I) Areas	1.58
5	14-2055-0449 New Police Station and Outposts, Sixth Schedule (Pt. I) Areas	3.58
6	14-2055-0464 Police Guards for SBI Branch, Sixth Schedule (Pt. I) Areas	0.39
7	14-2055-3191-632 District Police Proper, Sixth Schedule (Pt. I) Areas	0.87
8	14-2055-0474 Village Police/Village Defence Organisation, Sixth Schedule (Pt. I) Areas	0.50
9	14-2055-0478 Police Hospital, Sixth Schedule (Pt. I) Areas	0.28
10	14-2055-0473 Police Guard for supply Check Gates, Sixth Schedule (Pt.-I) Areas	0.16
11	14-2055-3191-641 Development of Central and other Police Force, Sixth Schedule (Pt.-I) Areas	0.60
12	17-2059-0291 Miscellaneous Public Works Advances	1.87
13	17-4059-101 Construction of General Pool Accommodation	1.72
14	20-2070-0521 Air Raid Precautions	0.97
15	20-2070-523 Central Training Institutes	0.45
16	27-2075-0543 Artist Pension	2.14
17	27-2205-0668-558 Artist Welfare Fund	1.00
18	30-2215-0291 Miscellaneous Public Works Advances	7.16
19	30-4215-0778- 062 Water Quality Monitoring & Surveillance	0.83
20	41-2245-800- 0821 Other Expenditure (Others)	7.26
21	44-4552-3216 25 Nos. of ongoing Flood Control and Management Scheme of Brahmaputra & Barak	1.35
22	63-4711-1534 Flood Control Project in Hill Districts (Additional Central Assistance)	1.24
23	64-3054-0291 Miscellaneous Public Works Advances	60.20
24	64-5054-1538 District Roads	1.39
25	65-3452-1451 Preparation of Master Plan	0.25
26	65-3452-394 Employment generation scheme	1.00
27	73-2217-4078 Externally aided Project (JICA), Guwahati Water Supply Scheme	94.37
28	76-4216-106-0121 Building, Sixth Schedule (Pt.-I) Areas	0.38
29	76-2202-2837 Financial Assistance to Venture LP/Upper Primary/M.E/M.E Madarsa, Sixth Schedule (Pt.-I) Areas	2.09
30	76-2402-1136 Bamboo Plantation/Regeneration	0.79
31	76-2402-132 Land Development	0.24
32	76-2402-133 Land Reclamation and Water Distribution	1.36
33	76-2402-602 Nature Conservation	0.27
34	76-2402-603 Building and Approach Road	1.49
35	76-2402-1141 Projective Afforestation	0.27
36	76-2406-1229 Working Plan Organisation, Sixth Schedule (Pt.-I) Areas	0.82
37	76-2406-0121 Buildings, Sixth Schedule (Pt.-I) Areas	4.90
38	76-2406-1238 Forest Protection Force	0.30
39	76-2406-1240 Amenities to Staff & Labourer	0.46
40	76-2406-1245 Nursery	0.37
41	76-2406-1251 Medical and Aromatic Plants Garden	0.42
42	76-2406-1256 Plantation of Quick Growing Species	4.07
43	76-2406-1259 Rehabilitation of degraded Forest	5.19
44	76-2406-708 Other works	1.59
45	76-3451-2811 Chief Minister's Special Scheme/Programme	0.19

Appendix-2.4 (Concluded)

1	2	3
46	76-4552-4309 Other New Scheme	10.85
47	77-2225-1670 Assistance to District Council Election	2.60
48	77-2401-0133 Development of Progeny Orchard and Nurseries	2.33
49	77-2402-0170 Gully Control Works	0.35
50	77-2402-1144 Terracing with water distribution/harvesting	0.59
51	77-2402-109 Extension and Training	0.17
52	77-2402-1143-133 Land Redemption and Water Distribution	0.53
53	77-2406-1240 Amenities to staff & Labourer	0.57
54	77-2406-1252 Teak Wood Plantation	0.21
55	77-2406-1256 Plantation of Quickgrowing Species	1.07
56	77-2406-1259 Rehabilitation of degraded Forest	0.31
57	77-2406-708 Other Works	0.23
58	77-2406-1268 Development of Other Wildlife Areas	0.18
59	77-2406-1286 Botanical Garden (Zoo)	0.28
60	77-4552-2967 Improvement and Strengthening of Dihangi Thaiwari Haflong Tinali Road in N.C Hill District	2.57
61	77-4552-5150 Construction/Conversion of Haflong Civil Hospital	3.43
62	78-2058-102 Printing Storage and Distribution of Forms Sixth Schedule (Pt-I) Areas	1.93
63	78-2059-1699 Muster Roll Staff	1.64
64	78-2203-112 Engineering/Technical Colleges and Institutes	6.84
65	78-2204-104 Sports and Games	5.77
66	78-2215-1977 Water Supply and Sanitation	1.07
67	78-2235-1730 Liquor Prohibition Propaganda	0.16
68	78-2402-603 Building and Approach Road	0.92
69	78-2404-109 Extension and Training	1.95
70	78-2425-108 Assistance to Other Co-operatives	0.66
71	78-2515-4689 Market & Fair	19.58
72	78-3054-1382 Execution (General), Sixth Schedule (Pt.-I) Areas	13.96
73	78-4552-3240 Various Project and Scheme for BTAC as per memorandum of settlement, Sixth Schedule (Pt.-I) Areas	45.79
74	78-4711-1487 Embankments, Sixth Schedule (Pt.-I) Areas	1.00
75	78-4711-0107 Assistance to the Bodoland Autonomous Council, Sixth Schedule (Pt.-I) Areas	12.35
76	78-5054-337 Road Works, Sixth Schedule (Pt.-I) Areas	40.55
77	78-5054-800 Other Expenditure, Sixth Schedule (Pt.-I) Areas	33.85
78	78-5452-104 Promotion and Publicity, Sixth Schedule (Pt.-I) Areas	0.59
Total		499.38

Appendix-2.5

(Reference: Paragraph 2.2.5)

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	Secretariat Administration	2052	8443	March 2013	154.31
2	Jail	2056	8443	March 2013	0.68
3	Administration Reforms Training	2070	8443	March 2013	0.12
4	Education	2202	8443	March 2013	0.43
5	Health & Family Welfare	2210	8443	March 2013	4.50
6	WPT & BC	2225	8443	March 2013	171.36
7	Labour Employment	2230	8443	March 2013	7.75
8	A.H & Vety.	2403	8443	March 2013	9.21
9	Dairy Development	2404	8443	March 2013	2.43
10	Agriculture	2415	8443	March 2013	3.17
11	Sports & Youth Welfare	2552	8443	March 2013	1.00
12	Border Areas Development	2575	8443	March 2013	14.61
13	Finance	3475	8443	March 2013	0.56
14	Water Resources	4711	8443	March 2013	31.62
15	Industries & Commerce	4851	8443	March 2013	0.54
16	Industries & Commerce	4885	8443	March 2013	8.77
Total					411.06

Appendix-2.6

(Reference: Paragraph 2.2.6)

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	Recommended for regularisation vide 117 th PAC Report placed before the House on 03-04-2008. Legislative Approval 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	
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	
2005-06	2-grants 2-appropriations	Revenue Voted -47 Capital Voted -67 Revenue Charged -6 and 14	2.45	C&AG's Report placed before the House on 10-03-2007. Not yet discussed by PAC.
2006-07	4-grants 2-appropriations	Revenue Voted -30 Capital Voted -54, 58 and 60 Revenue Charged -8 Capital Charged -12	80.61	C&AG's Report placed before the House on 03-03-2008. Not yet discussed by PAC.
2007-08	9-grants 2-appropriations	Revenue Voted -4, 40, 42 and 65 Capital Voted -31, 34, 59, 60 and 70 Revenue Charged -Head of State and 6	113.24	C&AG's Report placed before the House on 07-03-2009. Not yet discussed by PAC.
2008-09	6-grants 2-appropriations	Revenue Voted -4, 40 and 72 Capital Voted -60, 76 and 77 Revenue Charged -Head of State and 39	108.40	C&AG's Report placed before the House on 02-03-2010. Not yet discussed by PAC.
2009-10	3-grants	Revenue Voted - 40 and 47 Capital Voted - 60	10.18	C&AG's Report placed before the House on 07-02-2011. Not yet discussed by PAC.
2010-11	1-grant 1-appropriation	Revenue Voted -40 Revenue Charged -15	4.27	C&AG's Report placed before the House on 30-03-2012. Not yet discussed by PAC.
2011-12	5-grants 2-appropriations	Revenue Voted -22, 23, 47 and 62 Capital Voted -78 Revenue Charged -12 Capital Charged -63	915.14	C&AG's Report placed before the House on 04-04-2013. Not yet discussed by PAC.
Total			3,263.39	

Appendix-2.7

(Reference: Paragraph 2.2.8)

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	5.71	4.32	1.39	0.12
2	3- Administration of Justice	41.69	39.61	2.08	4.82
3	Appropriation: Public Service Commission	7.84	7.70	0.14	2.88
4	9- Transport Services	0	0	0	1.40
5	Appropriation: Public Debt and Servicing of Debt	2253.95	2248.91	5.04	69.59
Total for Revenue (Charged)		2309.19	2300.54	8.65	78.81
Revenue (Voted)					
6	1- State Legislature	55.84	38.13	17.71	0.47
7	2- Council of Ministers	12.63	10.85	1.78	1.31
8	3- Administration of Justice	196.99	122.62	74.37	6.92
9	5- Sales Tax and Other Taxes	83.88	80.13	3.75	4.62
10	6- Land Revenue & Land Ceiling	226.11	149.03	77.08	0.59
11	8- Excise & Prohibition	43.45	34.15	9.30	0.80
12	9- Transport Services	151.79	143.73	8.06	9.24
13	11- Secretariat & Attached Offices	1371.85	931.16	440.69	98.14
14	12- District Administration	123.32	120.79	2.53	6.34
15	14- Police	2534.97	2018.81	516.16	79.25
16	15- Jails	62.81	50.33	12.48	3.56
17	17- Administrative and Functional Buildings	208.01	204.19	3.82	3.13
18	18- Fire Services	104.41	83.64	20.77	5.65
19	21- Guest Houses, Government Hostels etc.	13.40	12.90	0.50	1.21
20	22- Administrative Training	10.76	7.22	3.54	0.52
21	26- Education (Higher)	1960.99	1125.93	835.06	22.26
22	27- Art & Culture	118.87	54.72	64.15	35.02
23	29- Medical and Public Health	1736.45	1519.76	216.69	83.87
24	31- Urban Development (Town & Country Planning)	186.37	44.60	141.77	4.00
25	33- Residential Buildings	7.25	6.75	0.50	0.46
26	36- Labour and Employment	185.06	132.88	52.18	4.30
27	37- Food Storage, Warehousing & Civil Supplies	157.80	75.22	82.58	1.91
28	38- Welfare of Scheduled Caste/ Scheduled Tribes & Other Backward Classes etc.	755.15	626.24	128.91	120.88
29	39- Social Security, Welfare and Nutrition	1494.51	968.50	526.01	1.02
30	41- Natural Calamities	595.62	291.33	304.29	718.86
31	43- Co-operation	126.68	123.06	3.62	5.20
32	44- North Eastern Council Schemes	443.59	8.76	434.83	1.00
33	45- Census, Surveys and Statistics	69.58	30.43	39.15	14.60
34	49- Irrigation	519.81	403.44	116.37	0.27
35	50- Other Special Areas Programmes	161.09	30.80	130.29	0.45
36	51- Soil and Water Conservation	53.02	36.35	16.67	1.14
37	52- Animal Husbandry	264.49	209.20	55.29	9.57

Appendix-2.7 (Concluded)

1	2	3	4	5	6
38	54- Fisheries	92.40	74.91	17.49	12.96
39	56- Rural Development (Panchayat)	649.52	492.82	156.70	0.80
40	59- Sericulture and Weaving	252.36	172.47	79.89	32.34
41	60- Cottage Industries	71.77	55.81	15.96	0.71
42	64- Roads & Bridges	771.97	598.60	173.37	16.51
43	65- Tourism	42.48	19.09	23.39	4.63
44	66- Compensation & Assignment to LBs & Panchayati Raj Institutions	1673.79	739.79	934.00	68.50
45	70- Hill Areas	74.66	1.21	73.45	2.43
46	71- Education (Elementary, Secondary etc.)	6964.58	5705.71	1258.87	129.95
47	73- Urban Development (GDD)	656.26	141.86	514.40	57.50
48	74- Sports & Youth Services	59.70	52.98	6.72	15.87
49	76- Hill Areas Department (KAAC)	719.38	525.77	193.61	17.35
50	77- Hill Areas Department (NCHAC)	334.06	283.87	50.19	8.30
51	78- Welfare of Plain Tribes & Backward Classes (BTC)	1205.69	1160.88	44.81	26.26
Total for Revenue (Voted)		27605.17	19721.42	7883.75	1640.67
A.	Total for Revenue (Charged + Voted)	29914.36	22021.96	7892.40	1719.48
Capital (Charged)					
52	Public Debit Service Debit	1,571.48	1,532.79	38.69	21.21
Total for Capital (Charged)		1,571.48	1,532.79	38.69	21.21
Capital (Voted)					
53	1- State Legislature	59.85	46.68	13.17	0.25
54	17- Administrative & Functional Buildings	241.67	104.11	137.56	41.87
55	33- Residential Buildings	17.80	8.78	9.02	3.00
56	34- Urban Development (Municipal Administration Department)	12.55	2.44	10.11	0.37
57	44- North Eastern Council Schemes	1177.14	248.52	928.62	370.69
58	49- Irrigation	415.26	260.84	154.42	259.96
59	58- Industries	52.64	48.01	4.63	5.01
60	60- Cottage Industries	17.34	9.60	7.74	0.40
61	63- Water Resources	811.07	311.12	499.95	665.36
62	64- Roads & Bridges	1168.23	705.16	463.07	208.50
Total for Capital (Voted)		3973.55	1745.26	2228.29	1555.41
B.	Total for Capital (Charged + Voted)	5545.03	3278.05	2266.98	1576.62
Grand Total (A+B)		35459.39	25300.01	10159.38	3296.10

Appendix-2.8
(Reference: Paragraph 2.2.9)
Excess re-appropriation of funds

(₹ in lakh)					
Sl No.	Grant No.	Head of Account	Description	Reappropriation	Final Excess (+)/ Savings (-)
1	2	3	4	5	6
1	1	4217	051 Construction [654] Construction of the Hon'ble Speaker and Deputy Speakers' Residence (NTA Voted)	180.87	(-) 30.91
2	Head of State	2012	03 Governor/Administrator of Union Territories 090 Secretariat {5344} Air Lifting (NTA Charged)	20.00	(-) 19.72
3	14	2055	101 Criminal Investigation and Vigilance {0443} Special Branch (NTA Voted) [513] Security for National Highway Project (NTA Voted) 109 District Police {0456} Bhutan & Arunachal Border (NTA Voted) {0459} Police, Passport & Visa system [491] Reimbursable from Govt. of India (NTA Voted) {1015} Checking of Bangladeshi Infiltration [491] Reimbursable from Govt. of India (NTA Voted) {3191} General Security Related Expenditure [641] Deployment of Central and other Police Force (NTA Voted)	783.39 400.00 365.01 95.20 2518.81 1653.32	(-) 772.09 (-) 157.65 (-) 140.86 (-) 79.31 (-) 1377.69 (-) 1059.08
4	29	2211	001 Direction and Administration {0762} District Family Welfare Services (NTA Voted)	300.00	(-) 129.57
5	48	2401	113 Agricultural Engineering {1093} Agriculture Service Centres (NTA Voted)	22.35	(-) 20.90
6	71	2202	004 Research {4685} State Share for Implementation of C.S. Scheme for Reconstruction & Regeneration on Teacher Education (NTA Voted)	353.00	(-) 252.59

Appendix-2.9
(Reference: Paragraph 2.2.9)
Unnecessary re-appropriation of funds

(₹ in lakh)					
Sl No.	Grant No.	Head of Account	Description	Reappropriation	Final excess (+)/ Savings (-)
1	2	3	4	5	6
1	4	2015	103 Preparation and Printing of Electoral Rolls 0144 District Establishment (TA Voted)	17.28	(-) 379.44
			{0172} Headquarters' Establishment (NTA Voted)	4.00	(-) 24.44
2	12	2053	093 District Establishments {0239} Sub Divisional Establishment (TA Voted)	1.38	(-) 261.62
			094 Other Establishment {0424} Process Serving Establishment (NTA Voted)	90.00	(-) 170.78
			(TA Voted)	20.09	(-) 67.50
3	14	2055	001 Direction and Administration {0172} Headquarters' Establishment (NTA Voted)	87.48	(-) 201.27
			{0433} Police Range (NTA Voted)	104.39	(-) 166.01
			003 Education and Training {0436} Armed Police Training Centre (NTA Voted)	1.50	(-) 67.73
			{0437} Recruits in Training School of Assam (NTA Voted)	21.50	(-) 50.90
			{0439} Battalion Training Centre (NTA Voted)	151.00	(-) 209.92
			101 Criminal Investigation and Vigilance {0442} Criminal Investigation Department (NTA Voted)	30.00	(-) 35.71
			{0445} Special Branch(BIEO) (NTA Voted)	0.34	(-) 130.51
			104 Special Police {0447} Assam Nagaland Border (NTA Voted)	8.22	(-) 10.98
			109 District Police {0449} New Police Station & Outposts (NTA Voted)	679.26	(-) 686.41
			{0450} Re-organisation of Prosecution Staff (NTA Voted)	5.00	(-) 17.63
			{0454} River Police (NTA Voted)	76.50	(-) 297.88
			{0458} Thumb, Finger & Photo Schemes (NTA Voted)	20.00	(-) 20.00
			{0464} Police Guards for SBI Branch (NTA Voted)	61.00	(-) 143.08
			{0469} Inter-State International Border Affairs (NTA Voted)	5.86	(-) 64.21
			[901] Checking of Bangladeshi infiltration (NTA Voted)	9.29	(-) 5200.84
			111 Railway Police {0475} Supervising Staff (NTA Voted)	43.00	(-) 385.24
			114 Wireless and Computers {0480} Wireless and Computer (NTA Voted)	41.86	(-) 3627.50

Appendix-2.9 (Contd.)

1	2	3	4	5	6
			800 Other Expenditure		
			[924] Raising of New Battalion (NTA Voted)	15.00	(-)2247.05
			[934] Operation against Militant, raising of Assam Commando Battalion at Mandakata (NTA Voted)	2.57	(-) 647.18
			{0484} Special Task Force (NTA Voted)	5.00	(-) 113.54
4	17	4210	02 Rural Health Services		
			103 Primary Health Centres (NTA Voted)	15.00	(-) 17.28
5	26	2202	103 Government Colleges and Institutes		
			{0598} Government Law College (NTA Voted)	2.21	(-) 41.77
			800 Other Expenditure		
			[981] Assam Bikash Yojana (NTA Voted)	10.00	(-) 2402.00
			103 Sanskrit Education		
			{0629} Assam Classical Institutions (Sanskrit, Pali & Prakrit) (NTA Voted)	253.38	(-) 533.60
6	27	2205	101 Fine Arts Education		
			[919] Notasurjya Memorial Complex (NTA Voted)	100.00	(-) 101.00
			{0670} Cultural Centre, Training Tradition and Satriya Dances (NTA Voted)	12.54	(-) 18.62
7	29	2210	110 Hospital and Dispensaries		
			{0163} General Government Hospital (NTA Voted)	621.00	(-) 1339.27
			103 Primary Health Centre		
			{0726} Primary Health Units (NTA Voted)	27.46	(-) 2421.69
			110 Hospital & Dispensary		
			{0717} Gauhati Medical College Hospital (NTA Voted)	183.00	(-) 703.48
8	43	2425	101 Audit of Co-operatives		
			{1316} Sub-Divisional Organisation Transferred Staff (NTA Voted)	77.52	(-) 188.27
9	45	3454	800 Other Expenditure		
			{1458} Special Statistics & Surveys Unit Statistical Wing for Hill Areas of Assam (TA Voted)	33.00	(-) 75.07
10	48	2435	102 Grading and quality control facilities		
			{3133} Development of quality control Agmark Grading (NTA Voted)	6.89	(-) 14.46
11	52	2403	104 Sheep and Wool Development		
			{1166} Sheep and Goat Farm (NTA Voted)	6.00	(-) 81.91
12	53	2404	102 Dairy Development Projects		
			{1185} General Development (NTA Voted)	10.00	(-) 27.66
			109 Extension and Training		
			{1193} Training in Dairy Science (NTA Voted)	0.40	(-) 152.11
13	58	2852	001 Direction and Administration		
			{0172} Headquarters' Establishment (NTA Voted)	5.24	(-) 99.16
14	59	2851	107 Sericulture Industries		
			{0017} Sericulture Farms (NTA Voted)	10.00	(-) 684.96

Appendix-2.9 (Concluded)

1	2	3	4	5	6
15	62	4801	800 Other Expenditure {2968} United Special Central Assistance (SCA) (NTA Voted)	3651.37	(-) 5151.37
16	65	5452	102 Tourist Accommodation {0126} Construction (NTA Voted)	314.16	(-) 327.16
17	71	2202	101 Government Primary Schools {0292} Pre-Primary School (NTA Voted)	1.19	(-) 158.77
			003 Training {0643} Middle School Teachers' Training School (NTA Voted)	0.58	(-) 170.71
			{0645} Post Graduate Training College, Jorhat (NTA Voted)	0.19	(-) 21.46
18	51	2402	102 Soil Conservation {0122} Common & Other Schemes (NTA Voted)	30.00	(-) 104.87
19	74	2204	101 Physical education (NTA Voted)	6.40	(-) 299.89
			104 Sports and Games (NTA Voted)	9.50	(-) 135.70
20	75	4859	800 Other expenditure {4288} Assam Knowledge Network (NTA Voted)	45.00	(-) 145.00

Appendix-2.10

(Reference: Paragraph 2.2.10)

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	11-Secretariat and Attached Offices	3451 Secretariat-Economic Services II State Plan and Non Plan Schemes 090 Secretariat {4137} Water Resources Department	General	244.81	37.65	15.38
2	27-Art and Culture	2205 Art and Culture II State Plan and Non Plan Schemes 102 Promotion of Arts and Culture {0692} Films [723] Computerised Photo & Film Archive to be set up in the name of Dr. Bhupen Hazarika	General	150.00	150.00	100.00
Total				394.81	187.65	48

Appendix-2.11

(Reference: Paragraph 2.2.11)

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

(₹ in crore)			
Sl No.	Grant No.	Name of Grant/Appropriation	Savings
1	2	3	4
I-Grant			
1	1	State Legislature (Revenue Voted) (Revenue Charged) (Capital Voted)	18.18 0.29 13.42
2	2	Council of Ministers (Revenue Voted)	3.09
3	3	Administration of Justice (Revenue Voted) (Revenue Charged)	81.30 6.91
4	4	Elections (Revenue Voted)	14.78
5	5	Sales Tax & Other Taxes (Revenue Voted)	8.37
6	6	Land Revenue & Land Ceiling (Revenue Voted)	77.67
7	7	Stamps and Registration (Revenue Voted)	3.58
8	8	Excise and Prohibition (Revenue Voted)	10.10
9	9	Transport Services (Revenue Voted) (Revenue Charged) (Capital Voted)	17.30 1.40 0.53
10	10	Other Fiscal Services (Revenue Voted)	0.44
11	11	Secretariat & Attached Offices (Capital Voted)	2.90
12	12	District Administration (Revenue Voted)	8.86
13	14	Police (Revenue Voted) (Revenue Charged) (Capital Voted)	595.41 0.12 15.80
14	15	Jails (Revenue Voted) (Revenue Charged)	16.04 0.06
15	16	Stationery and Printing (Revenue Voted)	2.00
16	17	Administrative & Functional Buildings (Revenue Voted) (Capital Voted)	6.95 179.43
17	18	Fire Services (Revenue Voted) (Revenue Charged)	26.42 0.01
18	19	Vigilance Commission and Others (Revenue Voted)	13.90
19	20	Civil Defence & Home Guards (Revenue Voted)	19.44
20	21	Guest Houses, Government Hostels etc. (Revenue Voted)	1.71
21	22	Administrative Training (Revenue Voted)	4.06
22	23	Pension & Other Retirement Benefits (Revenue Charged)	6.20
23	24	Aid Materials (Revenue Voted)	0.01
24	25	Miscellaneous General Services (Revenue Voted)	14.02

Appendix-2.11 (Contd.)

1	2	3	4
25	26	Education (Higher Education) (Revenue Voted) (Capital Voted)	857.32 0.20
26	28	State Archives (Revenue Voted)8	0.05
27	29	Medical & Public Health (Revenue Voted)	300.56
28	30	Water Supply and Sanitation (Revenue Voted) (Capital Voted)	5.51 8.12
29	31	Urban Development (Town and Country Planning) (Revenue Voted)	145.77
30	32	Housing Schemes (Revenue Voted)	0.63
31	33	Residential Buildings (Revenue Voted) (Capital Voted)	0.96 12.02
32	34	Urban Development (Municipal Administration Department) (Revenue Voted) (Capital Voted)	69.68 10.47
33	35	Information and Publicity (Revenue Voted)	5.35
34	36	Labour and Employment (Revenue Voted)	56.48
35	37	Food Storage, Warehousing and Civil Supplies (Revenue Voted) (Revenue Charged)	84.49 0.02
36	38	Welfare of Scheduled Caste/Scheduled Tribes and Other Backward Classes etc. (Revenue Voted) (Capital Voted)	249.79 0.49
37	39	Social Security, Welfare and Nutrition (Revenue Voted) (Capital Voted)	527.03 0.10
38	40	Sainik Welfare & Other Relief Programmes etc. (Revenue Voted)	2.86
39	41	Natural Calamities (Revenue Voted)	1023.16
40	42	Social Services (Revenue Voted)	308.54
41	43	Co-operation (Capital Voted)	15.50
42	44	North Eastern Council Schemes (Revenue Voted) (Capital Voted)	435.83 1299.31
43	45	Census, Surveys & Statistics (Revenue Voted)	53.75
44	46	Weights and Measures (Revenue Voted)	5.38
45	49	Irrigation (Revenue Voted) (Capital Voted) (Revenue Charged)	116.64 414.39 0.01
46	50	Other Special Areas Programmes (Revenue Voted)	130.74
47	51	Soil & Water Conservation (Revenue Voted)	17.81
48	52	Animal Husbandry (Revenue Voted) (Capital Voted)	64.86 10.92
49	53	Dairy Development (Revenue Voted)	11.55
50	54	Fisheries (Revenue Voted)	30.45
51	55	Forestry & Wild Life (Revenue Voted)	297.91

Appendix-2.11 (Concluded)

1	2	3	4
52	56	Rural Development (Panchayat) (Revenue Voted) (Revenue Charged)	157.50 0.11
53	57	Rural Development (Revenue Voted) (Revenue Charged)	227.34 0.17
54	58	Industries (Revenue Voted) (Capital Voted)	18.72 9.64
55	59	Sericulture and Weaving (Revenue Charged)	0.19
56	60	Cottage Industries (Revenue Voted) (Capital Voted)	16.67 8.14
57	62	Power (Electricity) (Revenue Voted) (Capital Voted)	0.60 192.80
58	63	Water Resources (Revenue Voted) (Capital Voted)	18.19 1165.31
59	64	Roads and Bridges (Revenue Voted) (Revenue Charged) (Capital Voted)	189.88 0.01 671.57
60	65	Tourism (Revenue Voted) (Capital Voted)	28.02 15.63
61	66	Compensation and Assignment to Local Bodies & Panchayati Raj Institutions (Revenue Voted)	1002.50
62	67	Horticulture (Revenue Voted)	4.26
63	68	Loans to Government Servants (Capital Voted)	0.18
64	69	Scientific Services and Research (Revenue Voted)	9.70
65	70	Hill Areas (Revenue Voted)	75.88
66	71	Education (Elementary, Secondary etc.) (Revenue Voted)	1388.81
67	72	Relief and Rehabilitation (Revenue Voted)	17.10
68	73	Urban Development (GDD) (Revenue Voted) (Capital Voted)	571.90 4.08
69	74	Sports and Youth Services (Revenue Voted)	22.59
70	76	Hill Areas Department (Karbi Anglong Autonomous Council) (Revenue Voted) (Capital Voted)	210.96 51.71
71	77	Hill Areas Department (North Cachar Hills Autonomous Council) (Revenue Voted) (Capital Voted)	58.49 22.31
72	78	Welfare of Plain Tribes & Backward Classes (Bodoland Territorial Council) (Revenue Voted)	71.07
Total			13,977.38
II—Appropriation			
73	-	Head of State (Revenue Charged)	1.52
74	-	Public Service Commission (Revenue Charged)	3.02
75	-	Public Debt & Servicing of Debt (Revenue Charged) (Capital Charged)	74.63 59.90
Total			139.07
Grand Total			14,116.45

Appendix-2.12

(Reference: Paragraph 2.2.11)

Details of saving of ₹ 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	11- Secretariat & Attached Offices	Revenue Voted	538.83	0.38	538.45
2	27- Arts & Culture	Revenue Voted	99.18	1.50	97.68
3	43- Co-operation	Revenue Voted	8.82	4.71	4.11
4	48- Agriculture	Revenue Voted	104.15	48.36	55.79
5	59- Sericulture & Weaving	Revenue Voted	112.23	23.25	88.98
6	61- Mines & Minerals	Revenue Voted	2.12	0.50	1.62
Total			865.33	78.70	786.63

Appendix-2.13
(Reference: Paragraph 2.2.12)

Rush of Expenditure

(₹ in crore)

Sl No.	Head of Account	Grant No. and Name	Total expenditure	Expenditure incurred in March 2013	Percentage of total expenditure incurred during March 2013
1	5055	9 - Transport Services	54.79	45.25	82.59
2	2052	11 - Secretariat and Attached Offices	655.78	542.36	82.70
3	3451	11 - Secretariat and Attached Offices	251.76	183.82	73.01
4	4047	11 - Secretariat and Attached Offices	10.00	10.00	100
5	4216	14 - Police	10.00	10.00	100
6	4059	17 - Administrative and Functional Buildings	89.93	48.41	53.83
7	2205	27 - Art and Culture	52.57	33.76	64.22
8	4215	30 - Water Supply and Sanitation	90.88	50.76	55.85
9	2217	31 - Urban Development (Town & Country Planning)	43.30	32.92	76.03
		34 - Urban Development (Municipal Administration Department)	13.81	10.34	74.87
10	2220	35 - Information and Publicity	30.90	15.59	50.45
11	2230	36 - Labour and Employment	123.76	66.84	54.01
12	2225	38 - Welfare of scheduled Caste/ Scheduled Tribes and Other Backward Classes	626.24	479.20	76.52
13	2236	39 - Social Security, Welfare & Nutrition	219.31	130.20	59.37
14	2070	42 - Social Services	74.78	48.34	64.64
15	2575	42 - Social Services	43.54	61.32	140.84
16	2425	43 - Co-operation	122.74	77.24	62.93
17	2401	47 - Trade Adviser	753.02	444.74	59.06
		77 - Hill Areas Department (North Cachar Hills Autonomous Council)	15.61	10.26	65.73
18	4701	49 - Irrigation	48.00	47.67	99.31
19	2404	53 - Dairy Development	27.69	15.62	56.41
20	2405	54 - Fisheries	73.64	37.08	50.35
21	2515	56 - Rural Development (Panchayat)	484.88	281.03	57.96
22	2852	58 - Industries	73.18	42.13	57.57
23	2801	62 - Power (Electricity)	21.02	20.24	96.29
24	5054	64 - Roads and Bridges	705.16	421.26	59.74
25	4859	75 - Information Technology	30.51	30.21	99.02
Total			4746.80	3196.59	67.34

**Appendix-2.14
(Reference: Paragraph 2.3.1)**

Pending DCC bills for the years up to 2012-13

		(₹ in lakh)
Sl No.	Department	Amount
1	Administrative Reforms (Training)	138.93
2	Agriculture	378.02
3	Animal Husbandry	10.00
4	Chief Minister's Secretariat	1.70
5	Co-operation	0.17
6	Cultural Affairs	212.11
7	Dairy Development	22.00
8	Development of Border Areas	2,769.00
9	Education	3,283.27
10	Election	111.73
11	Excise	0.20
12	Finance	2,561.39
13	Finance (Taxation)	91.03
14	Fishery	60.68
15	Food & Civil Supplies	455.27
16	General Administration	2,290.00
17	Health	8,981.16
18	Hill Areas	2,243.00
19	Home	34,152.46
20	Industry and Commerce	3,640.24
21	Information and Public Relation	2.72
22	Information & Technology	677.00
23	Irrigation	0.32
24	Judicial	160.51
25	Labour and Employment	7.04
26	Mines, Minerals and Power	2.55
27	Minority Development	2,538.01
28	Panchayat and Rural Development	9,264.20
29	Pension and Public Grievances	3.99
30	Personnel	51.02
31	Planning and Development	6,740.00
32	Political	5.45
33	Public Health Engineering	0.04
34	Public Works	2,860.22
35	Revenue	3,537.59
36	Revenue & Disaster Management	90.75
37	Rural Development	1.35
38	Sainik Welfare	3.02
39	Science Technology and Environment	264.03
40	Secretariat Administration	19,292.99
41	Sericulture	75.28
42	Social Welfare	3,754.65
43	Sports & Youth Welfare	835.21
44	Stamps & Registration	307.00
45	Tourism	541.00
46	Town & Country Planning	456.22
47	Transport	243.45
48	Water Resources	1.00
49	Welfare of Plain Tribes and Other Backward Classes	4,603.07
Total		1,17,722.04

Appendix-3.1

(Reference: Paragraph 3.1)

Utilisation Certificates outstanding as on 31 March 2013

(₹ in crore)

Sl No.	Department	Year of payment of Grant	Total Grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
1	2	3	4	5	6	7	8	9
1	Administrative Reforms (Training)	2005-06	1	0.02	-	-	1	0.02
2	Agriculture	2001-02	78	39.29	43	11.52	35	27.77
		2002-03	24	12.46	22	12.45	2	0.01
		2003-04	53	30.30	36	20.92	17	9.38
		2004-05	81	64.61	2	0.01	79	64.60
		2005-06	48	66.37	35	31.07	13	35.30
		2006-07	33	31.07	30	30.05	3	1.02
		2007-08	30	72.11	26	32.31	4	39.80
		2012-13	1	91.99	-	-	1	91.99
3	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
4	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	0.02	-	-	2	0.02
		2012-13	1	0.02	-	-	1	0.02
5	Civil Supplies	2010-11	1	0.15	-	-	1	0.15
6	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
7	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
		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
2012-13	25	26.99	-	-	25	26.99		

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
8	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
		2012-13	2	0.66	-	-	2	0.66
9	Education (General)	2001-02	1,044	33.47	-	-	1,044	33.47
		2002-03	930	29.43	-	-	930	29.43
		2003-04	1,745	39.87	-	-	1,745	39.87
		2004-05	2,814	143.03	-	-	2,814	143.03
		2005-06	2,312	138.68	-	-	2,312	138.68
		2006-07	2,203	157.90	-	-	2,203	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
2012-13	2	56.24	-	-	2	56.24		
10	Election	2004-05	1	0.12	-	-	1	0.12
11	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
		2012-13	1	0.13	-	-	1	0.13
12	Family Welfare	2010-11	2	0.41	-	-	2	0.41
		2012-13	2	0.48	-	-	2	0.48
13	Food Storage and Warehousing	2010-11	2	120.29	-	-	2	120.29
14	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
15	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
16	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
		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
2012-13	24	29.98	-	-	24	29.98		

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
17	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
		2012-13	3	0.83	-	-	3	0.83
18	Forest	2008-09	4	3.48	-	-	4	3.48
19	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
2012-13	9	11.22	-	-	9	11.22		
20	Governor Secretariat	2005-06	1	0.01	-	-	1	0.01
21	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
22	Handloom & Textile	2008-09	6	2.17	-	-	6	2.17
		2011-12	15	23.61	-	-	15	23.61
23	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
2012-13	21	202.30	-	-	21	202.30		
24	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
		2012-13	2	0.20	-	-	2	0.20
25	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
26	Housing	2010-11	1	0.43	-	-	1	0.43
		2012-13	4	0.85	-	-	4	0.85

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
27	Industry & Commerce	2001-02	13	2.60	-	-	13	2.60
		2002-03	91	13.25	-	-	91	13.25
		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
2012-13	8	9.74	-	-	8	9.74		
28	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
		2012-13	18	30.51	-	-	18	30.51
29	Irrigation	2012-13	1	40.50	-	-	1	40.50
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
2011-12	3	0.01	-	-	3	0.01		
32	Land Revenue	2009-10	1	0.01	-	-	1	0.01
		2010-11	2	0.45	-	-	2	0.45
		2012-13	1	1.00	-	-	1	1.00
33	Local Bodies	2010-11	257	151.20	-	-	257	151.20
		2012-13	211	513.40	-	-	211	513.40
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
		2012-13	1	0.78	-	-	1	0.78
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

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
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
		2012-13	9	2.06	-	-	9	2.06
37	North Eastern Areas	2010-11	1	1.00	-	-	1	1.00
38	Other Administrative Services	2010-11	6	11.33	-	-	6	11.33
39	Other Agricultural Programmes	2010-11	1	1.52	-	-	1	1.52
40	Other Social Services	2010-11	2	0.36	-	-	2	0.36
		2012-13	2	0.06	-	-	2	0.06
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
		2012-13	12	211.33	-	-	12	211.33
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
		2012-13	1	0.01	-	-	1	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

Appendix-3.1 (Contd.)

1	2	3	4	5	6	7	8	9
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
		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
			2012-13	16	5.42	-	-	16
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
	2012-13	1	1.14	-	-	1	1.14	
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
			2012-13	18	69.64	-	-	18

Appendix-3.1 (Concluded)

1	2	3	4	5	6	7	8	9		
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		
		2008-09	12	2.79	-	-	12	2.79		
		2010-11	27	20.49	-	-	27	20.49		
		2011-12	49	12.05	-	-	49	12.05		
		2012-13	27	20.42	-	-	27	20.42		
58	Technical Education	2010-11	17	19.50	-	-	17	19.50		
		2012-13	14	11.19	-	-	14	11.19		
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		
				2012-13	9	8.53	-	-	9	8.53
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		
				2012-13	7	1.47	-	-	7	1.47
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		
				2012-13	1	1.85	-	-	1	1.85
		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	6	2.04	84	190.47		
2008-09	73			262.27	-	-	73	262.27		
2009-10	71			282.21	8	98.56	63	183.65		
2010-11	71			148.90	-	-	71	148.90		
2011-12	123			267.34	-	-	123	267.34		
				2012-13	120	327.08	-	-	120	327.08
Total			18,733	11,195.59	208	238.93	18,525	10,956.66		

Appendix-3.2
(Reference: Paragraph 3.2)
Statement showing performance of the Autonomous Bodies/Councils

Sl No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature/ Council	Details of delay in submission of accounts		
						Year of accounts	Month of submission	Period of delay as of June of a year succeeding the accounting year
1	2	3	4	5	6	7	8	9
1	Guwahati Metropolitan Development Authority, Guwahati	2011-12	2011-12	2008-09	2008-09	2011-12	December 2012	Six months
2	Assam Agricultural University, Jorhat	2016-17	2009-10	2009-10	Not Intimated	2012-13	Not yet received	
						2009-10	August 2011	One year two months
						2010-11	Not yet received	
						2011-12	Not yet received	
						2012-13	Not yet received	
3	Assam Khadi and Village Industries Board, Guwahati	2015-16	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	
						2009-10	Not yet received	
						2010-11	Not yet received	
2011-12	Not yet received							
2012-13	Not yet received							

Appendix-3.2 (Concluded)

1	2	3	4	5	6	7	8	9
4	Assam Agricultural Competitiveness Project, Guwahati	2016-17	2011-12	2010-11	Not Intimated	2011-12	April 2013	Ten months
5	Assam Human Rights Commission, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2011-12	2011-12	2006-07	2011-12	January 2013	Seven months
6	Assam State Legal Services Authority, Guwahati	Under Section 19(2) of C&AG's DPC Act 1971	2012-13	2011-12	2007-08	2012-13	November 2013	Five months
7	Assam State Road Board	2016-2017	2011-12	2008-09	Not Intimated	2011-12	May 2013	Eleven months
8	Assam Building & Other Construction Worker's Welfare Board (ABOCWWB)	Under Section 19(2) of C&AG's DPC Act 1971	2010-11	2010-11	Not Intimated	2010-11	April 2012	Ten months
			2011-12			2012-13	Not yet received	
			2010-11			2011-12	Not yet received	
			2012-13			2012-13	Not yet received	
Sixth Schedule Area								
9	North Cachar Hills Autonomous Council, Haflong	Sixth Schedule to the Constitution of India	2010-11	2009-10	2008-09	--	*	--
10	Karbi Anglong Autonomous Council, Diphu	Sixth Schedule to the Constitution of India	2010-11	2007-08	2004-05	--	*	--
11	Bodoland Territorial Council, Kokrajhar	Sixth Schedule to the Constitution of India	2010-11	2005-06	Not Intimated	2010-11	August 2013**	Two years two months

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

**In case of BTC, delay calculated as per provision of BTC Fund Rule 2012

Appendix-3.3
(Reference: Paragraph 3.3)
Statement showing names of bodies and authorities, the accounts of which had not been received

Sl No.	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 2012-13	3
Department: Education (Elementary)			
2	MD, SSA, Kahilipara	2012-13	1
3	SSA, Lakhimpur	2012-13	1
4	SSA, Nalbari	2012-13	1
5	SSA, Dibrugarh	2012-13	1
6	SSA, Tinsukia	2012-13	1
7	SSA, Hailakandi	2012-13	1
8	SSA, Golaghat	2012-13	1
9	SSA, Jorhat	2012-13	1
10	SSA, Barpeta	2011-12 to 2012-13	2
11	SSA, Nagaon	2012-13	1
12	SSA, Dima Hasao	2012-13	1
13	SSA, Sonitpur	2012-13	1
14	SSA, Cachar	2012-13	1
15	SSA, Karbi Anglong	2012-13	1
16	SSA, Sivsagar	2012-13	1
17	SSA, Darrang	2012-13	1
18	SSA, Kamrup	2012-13	1
19	SSA, Dhubri	2012-13	1
20	SSA, Goalpara	2012-13	1
21	SSA, Kokrajhar	2012-13	1
22	SSA, Karimganj	2012-13	1
23	SSA, Dhemaji	2012-13	1
24	SSA, Bongaigaon	2012-13	1
25	SSA, Morigaon	2012-13	1
Department: Education (Higher)			
26	Registrar, Dibrugarh University, Dibrugarh	2012-13	1
27	Registrar, Gauhati University, Guwahati-14	2011-12 to 2012-13	2
Department: Health & Family Welfare			
28	Director, Dr. B. Baruah Cancer Institute, Gopinath Nagar, Guwahati-16	2011-12 to 2012-13	2
29	Mission Director, NRHM, Guwahati	2011-12 to 2012-13	2
30	NRHM, Nagaon	2012-13	1
31	NRHM, Dibrugarh	2011-12 to 2012-13	2
32	NRHM, Kamrup (Metro)	2012-13	1
33	NRHM, Karimganj	2011-12 to 2012-13	2
34	NRHM, Diphu	2011-12 to 2012-13	2
35	NRHM, Barpeta	Since inception (2005-06)	8
36	NRHM, Mushalpur	Since inception (2005-06)	8
37	NRHM, Kajalgaon	2011-12 to 2012-13	2
38	NRHM, Bongaigaon	Since inception (2005-06)	8
39	NRHM, Mongaldoi	Since inception (2005-06)	8
40	NRHM, Dhemaji	Since inception (2005-06)	8
41	NRHM, Dhubri	Since inception (2005-06)	8
42	NRHM, Golaghat	Since inception (2005-06)	8
43	NRHM, Goalpara	Since inception (2005-06)	8
44	NRHM, Hailakandi	Since inception (2005-06)	8
45	NRHM, Jorhat	Since inception (2005-06)	8
46	NRHM, Kamrup (Rural)	Since inception (2005-06)	8

Appendix-3.3 (Concluded)

1	2	3	4
47	NRHM, Kokrajhar	Since inception (2005-06)	8
48	NRHM, North Lakhimpur	Since inception (2005-06)	8
49	NRHM, Morigaon	Since inception (2005-06)	8
50	NRHM, Nalbari	Since inception (2005-06)	8
51	NRHM, Haflong	Since inception (2005-06)	8
52	NRHM, Sibsagar	Since inception (2005-06)	8
53	NRHM, Tinsukia	Since inception (2005-06)	8
54	NRHM, Udalguri	Since inception (2005-06)	8
55	NRHM, Silchar	Since inception (2005-06)	8
56	NRHM, Sonitpur	Since inception (2005-06)	8
Department: Labour & Employment			
57	Employment Generation Mission	2012-13	1
Department: Minority Development			
58	Assam Minority Development Board, Guwahati	2009-10 to 2012-13	4
Department: Panchayat and Rural Development			
59	Director, State Institute of Rural Development (SIRD), Khanapara, Guwahati-22	2012-13	1
60	DRDA, Nagaon	2010-11 to 2012-13	3
61	DRDA, Tezpur	2010-11 to 2012-13	3
62	DRDA, Dibrugarh	2008-09 to 2012-13	5
63	DRDA, Kamrup (Rural)	2007-08 to 2012-13	6
64	DRDA, Karimganj	2010-11 to 2012-13	3
65	DRDA, Diphu	2010-11 to 2012-13	3
66	DRDA, Barpeta	2010-11 to 2012-13	3
67	DRDA, Cachar	2009-10 to 2012-13	4
68	DRDA, North Lakhimpur	2011-12 to 2012-13	2
69	DRDA, Nalbari	2011-12 to 2012-13	2
70	DRDA, Hailakandhi	2007-08 to 2012-13	6
71	DRDA, Dhemaji	2008-09 to 2012-13	5
72	DRDA, Mangaldoi	2010-11 to 2012-13	3
73	DRDA, Morigaon	2008-09 to 2012-13	5
74	DRDA, Jorhat	2010-11 to 2012-13	3
75	DRDA, Dhubri	2008-09 to 2012-13	5
76	DRDA, Golaghat	2011-12 to 2012-13	2
77	DRDA, Sivsagar	2009-10 to 2012-13	4
78	DRDA, Bongaigaon	2009-10 to 2012-13	4
79	DRDA, N.C. Hills, Haflong	2012-13	1
80	DRDA, Goalpara	2009-10 to 2012-13	4
81	DRDA, Kokrajhar	2010-11 to 2012-13	3
82	DRDA, Sonitpur	2011-12 to 2012-13	2
83	DRDA, Kamrup (Metro)	2012-13	1
84	DRDA, Udalguri	2012-13	1
Department: Social Welfare			
85	Chairperson, Assam State Social Welfare Board, Guwahati	2011-12 to 2012-13	2
Department: Sports & Youth Affairs			
86	National Games Secretariat, Guwahati	2009-10 to 2012-13	4
Department: Town & Country Planning			
87	Commissioner, Assam State Housing Board, Guwahati-5	2010-11 to 2012-13	3
Department: Welfare of Plain Tribes & Backward Classes			
88	Chief Executive Officer, Assam Tribal Development Authority, Dispur, Guwahati-6	2006-07 to 2012-13	7
Total			318

Appendix-3.4

(Reference: Paragraph 3.5)

**Department-wise/duration-wise breakup of the cases of misappropriation, defalcation etc.
(Cases where final action was pending at the end of 31 March 2013)**

Sl. No.	Name of the Department/Directorate	Up to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total	
		N	A	N	A	N	A	N	A	N	A	N	A	N	A
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Assam Urban Water Supply & Sewerage Board (AUWS&SB)	-	-	3	20.56	-	-	-	-	-	-	-	-	3	20.56
2	Agriculture	-	-	4	22.31	2	3.14	-	-	-	-	-	-	6	25.45
3	Animal Husbandry & Veterinary	5	58.30	1	1.38	1	8.79	3	2.18	-	-	-	-	10	70.65
4	Co-operation	2	5.22	11	3,122.46	8	207.85	-	-	-	-	-	-	21	3,335.53
5	Cultural Affairs	5	200.88	4	22.14	-	-	-	-	-	-	-	-	9	223.02
6	Dairy Development Department	3	317.13	3	213.49	-	-	1	1.02	-	-	-	-	7	531.64
7	Elementary Education	11	114.01	4	49.82	6	7.57	1	0.25	-	-	-	-	22	171.65
8	Food and Civil Supplies (including Legal metrology)	6	122.26	5	43.07	-	-	-	-	-	-	-	-	11	165.33
9	Fisheries	1	0.65	4	5.55	-	-	-	-	-	-	-	-	5	6.20
10	Guwahati Development Department (GMC)	-	-	2	34.85	-	-	-	-	-	-	-	-	2	34.85
11	Health & Family Welfare	28	365.31	11	57.73	2	3.54	1	0.96	-	-	-	-	42	427.54
12	Handloom & Textile	6	27.66	12	416.26	-	-	-	-	-	-	-	-	18	443.92
13	Higher Education	1	30.09	-	-	-	-	-	-	-	-	-	-	1	30.09
14	Inland Water Transport	1	12.29	-	-	-	-	-	-	-	-	-	-	1	12.29
15	Irrigation	5	9.92	4	53.83	-	-	-	-	-	-	-	-	9	63.75
16	Labour and Employment (including ESI dispensaries)	5	251.71	4	3.83	-	-	-	-	-	-	-	-	9	255.54
17	Municipal Administration	-	-	1	24.98	-	-	-	-	-	-	-	-	1	24.98
18	Panchayat & Rural Development	22	766.24	20	1,057.06	4	222.93	3	9.85	-	-	-	-	49	2,056.08
19	P.H.E.	10	498.50	1	1.14	-	-	-	-	-	-	-	-	11	499.64
20	P.W.D. (Building)	3	278.85	3	13.57	-	-	-	-	-	-	-	-	6	292.42
21	P.W.D. (Roads)	14	722.03	5	93.49	7	74.99	7	75.45	-	-	-	-	33	965.96

Appendix-3.4 (Concluded)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
22	Public Relation & Information	1	2.54	-	-	-	-	-	-	-	-	-	-	1	2.54
23	SCERT	-	-	-	-	-	-	1	0.80	-	-	-	-	1	0.80
24	Sericulture	3	6.36	5	6.07	1	0.33	-	-	-	-	-	-	9	12.76
25	Soil Conservation	-	-	1	1.76	-	-	-	-	-	-	-	-	1	1.76
26	Social Welfare	7	77.16	4	0.94	7	171.70	4	4.58	-	-	-	-	22	254.38
27	Sports and Youth Welfare	2	27.82	-	-	-	-	-	-	-	-	-	-	2	27.82
28	Tourism	1	0.71	-	-	-	-	-	-	-	-	-	-	1	0.71
29	Town & Country Planning	1	4.30	1	3.53	-	-	-	-	-	-	-	-	2	7.83
30	Urban Development Department (Municipal Board & Town Committee)	1	3.53	6	157.88	-	-	-	-	-	-	-	-	7	161.41
31	Water Resources	3	32.34	1	11.93	-	-	-	-	-	-	-	-	4	44.27
32	WPT&BC	1	6.23	-	-	1	0.2	1	0.43	-	-	-	-	3	6.86
Total		148	3,942.04	120	5,439.63	39	701.04	22	95.52	-	-	-	-	329	10,178.23

N: Number; A: Amount

Appendix-3.5

(Reference: Paragraph 3.5)

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)	3	20.56	0	0	3	20.56
2	Agriculture	0	0	6	25.45	6	25.45
3	Animal Husbandry & Veterinary	3	15.07	7	55.58	10	70.65
4	Co-operation	0	0	21	3,335.53	21	3,335.53
5	Cultural Affairs	1	1.17	8	221.85	9	223.02
6	Dairy Development Department	0	0	7	531.64	7	531.64
7	Elementary Education	1	0.59	21	171.06	22	171.65
8	Food & Civil Supplies including Legal Metrology	0	0	11	165.33	11	165.33
9	Fisheries	1	0.75	4	5.45	5	6.20
10	Guwahati Development Department (GMC)	0	0	2	34.85	2	34.85
11	Health & Family Welfare	6	9.71	36	417.83	42	427.54
12	Handloom & Textile	2	9.10	16	434.82	18	443.92
13	Higher Education	0	0	1	30.09	1	30.09
14	Inland Water Transport	0	0	1	12.29	1	12.29
15	Irrigation	4	9.33	5	54.42	9	63.75
16	Labour and Employment (including ESI Dispensaries)	3	3.56	6	251.98	9	255.54
17	Municipal Administration	0	0	1	24.98	1	24.98
18	Panchayat & Rural Development	3	1.37	46	2,054.71	49	2,056.08
19	P.H.E.	4	19.74	7	479.90	11	499.64
20	P.W.D (Building)	1	2.91	5	289.51	6	292.42
21	P.W.D (Roads)	1	0.78	32	965.18	33	965.96
22	Public Relation & Information	0	0	1	2.54	1	2.54
23	Social Welfare	5	4.94	17	249.44	22	254.38
24	Sports and Youth Welfare	0	0	2	27.82	2	27.82
25	SCERT	1	0.80	0	0	1	0.80
26	Sericulture	2	6.25	7	6.51	9	12.76
27	Soil Conservation	1	1.76	0	0	1	1.76
28	Town & Country Planning	0	0	2	7.83	2	7.83
29	Tourism	0	0	1	0.71	1	0.71
30	Urban Development Department (Municipal Board & Town Committee)	0	0	7	161.41	7	161.41
31	Water Resources	3	43.46	1	0.81	4	44.27
32	WPT&BC	1	6.23	2	0.63	3	6.86
Total		46	158.08	283	10,020.15	329	10,178.23

Glossary of Abbreviations

AC	Abstract Contingent
AFRBM	Assam Fiscal Responsibility and Budget Management
AGST	Assam General Sales Tax
AIBP	Accelerated Irrigation Benefits Programme
AMA	Assam Municipal Act
AP	Anchalik Panchayat
APA	Assam Panchayat Act
APDCL	Assam Power Distribution Company Ltd.
ATIRs	Annual Technical Inspection Reports
ATR	Action Taken Report
AUWS&SDB	Assam Urban Water Supply and Sewerage Development Board
BEs	Budget Estimates
C&AG	Comptroller and Auditor General
CE	Capital Expenditure
CFC	Central Finance Commission
CFS	Consolidated Fund of State
COs	Controlling Officers
CSF	Consolidated Sinking Fund
DCC	Detailed Countersigned Contingent
DDOs	Drawing and Disbursing Officers
DRDA	District Rural Development Agency
FC-XIII	Thirteenth Finance Commission
FD	Finance Department
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GMC	Guwahati Municipal Corporation
GOA	Government of Assam
GOI	Government of India
GP	Gaon Panchayat
GSDP	Gross State Domestic Product
HRD	Human Resource Development
IAY	Indira Awaas Yojana
ICDS	Integrated Child Development Scheme
IIT	Indian Institute of Technology
IWMP	Integrated Watershed Management Programme
LFAC	Local Fund Accounts Committee
MB	Municipal Board
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIPs	Minor Irrigation Projects
MoPR	Ministry of Panchayati Raj
MPLADS	Member of Parliament Local Area Development Schemes

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MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NEIIPP	North East Industrial and Investment Promotion Policy
NMAM	National Municipal Accounting Manual
NPRE	Non-Plan Revenue Expenditure
NRHM	National Rural Health Mission
NRLM	National Rural Livelihood Mission
NSAP	National Social Assistance Programme
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PDA	Personal Deposit Accounts
PMGSY	Pradhan Mantri Gram Sadak Yojana
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure
PRI's	Panchayati Raj Institutions
PSUs	Public Sector Undertakings
RBI	Reserve Bank of India
RE	Revenue Expenditure
REs	Revised Estimates
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
S&W	Salaries and Wages
SDL	State Development Loans
SFC	State Finance Commission
SGSY	Swarnajayanti Gram Swaroggar Yojana
SJSRY	Swarna Jayanti Sahari Rojagar Yojana
SMAM	State Municipal Accounting Manual
SSA	Sarva Shiksha Abhiyan
TC	Town Committee
TE	Total Expenditure
TFC	Twelfth Finance Commission
TGS	Technical Guidance and Support
UCs	Utilisation Certificates
ULBs	Urban Local Bodies
WPT&BC	Welfare of Plain Tribes and Backward Classes
ZP	Zilla Parishad