

"Placed on the Table of the
State Assembly on 04.08.2014

FINANCE ACCOUNTS 2012-2013

Volume 1

GOVERNMENT OF ASSAM

Placed on the Table of
State Assets for

STATE OF ARIZONA
1911

GOVERNMENT PRINTING OFFICE

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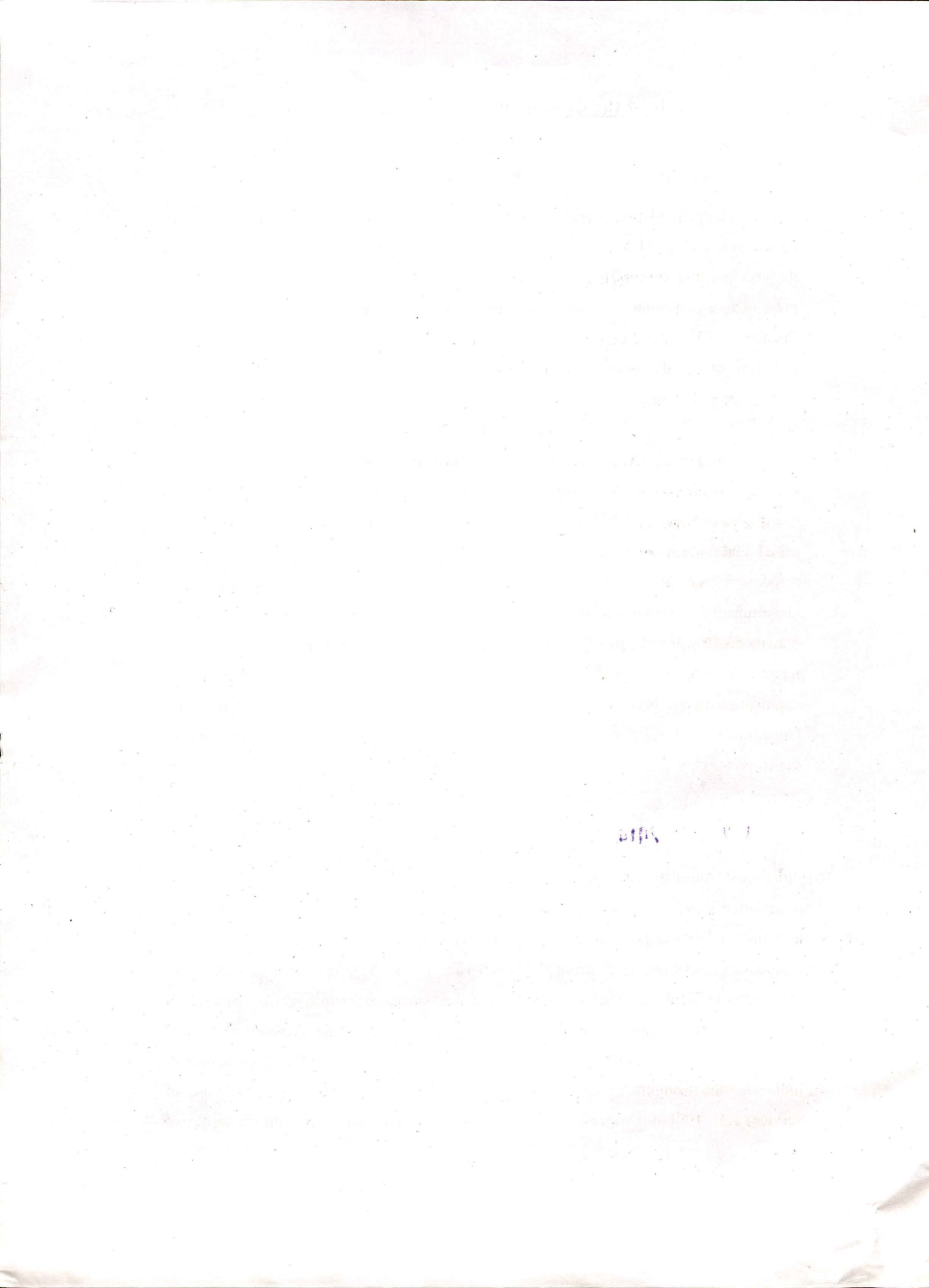
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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Assam for the year ending 31 March 2013 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-1 contains the consolidated position of the state of finances and Volume-2 depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

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

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



such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Assam for the year 2012-13.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Assam being presented separately for the year ended 31 March 2013.

The
New Delhi

19 FEB 2014



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

10 FEB 2014

A. BROAD OVERVIEW OF THE STRUCTURE OF GOVERNMENT ACCOUNTS

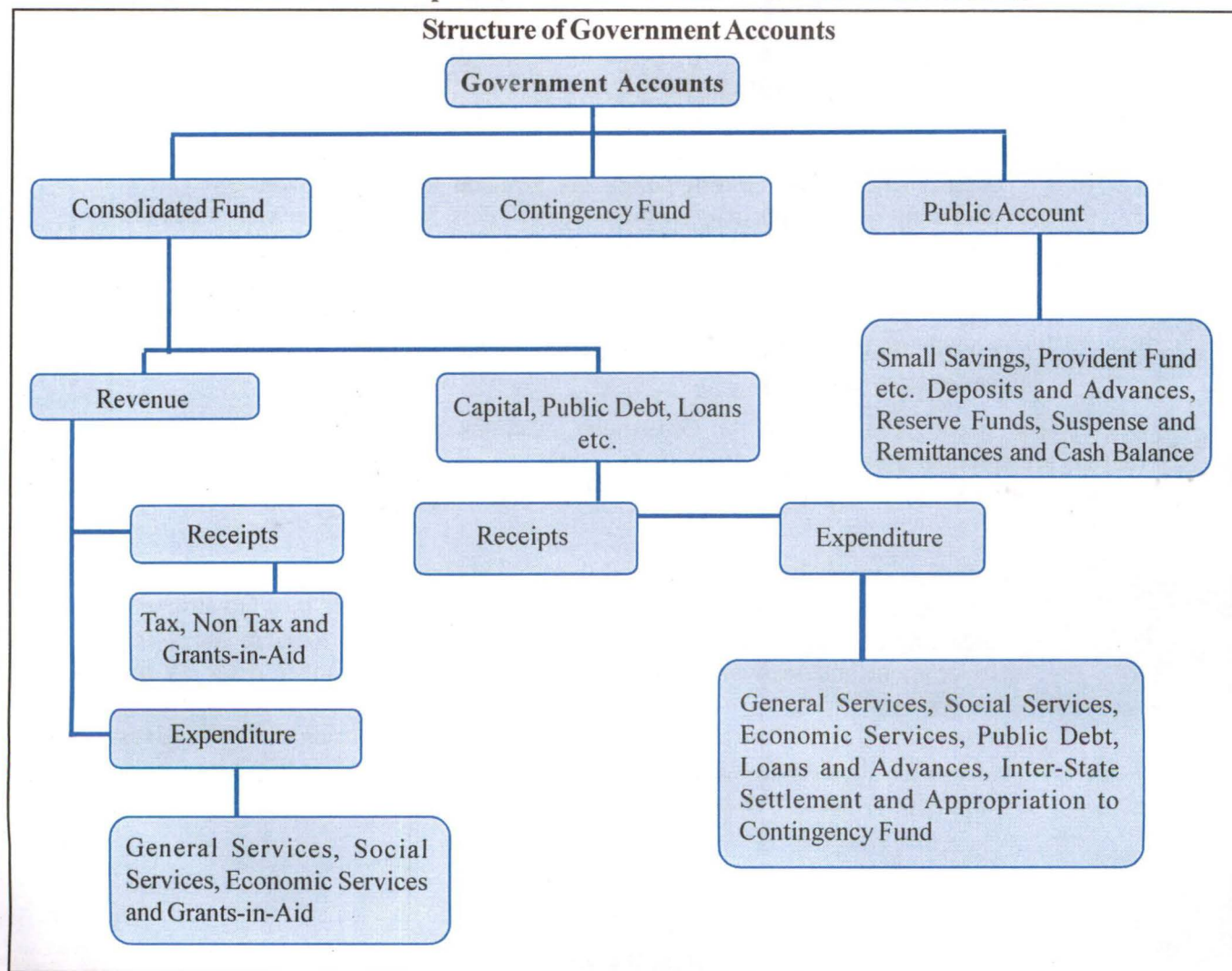
1. The Accounts of the Government are kept in three parts :

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

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

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

A.1.1 Pictorial representation of Structure of Government accounts



2. Divisions, Sections, Sectors etc. :

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

B. WHAT DO THE STATEMENTS CONTAIN

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

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

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

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

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

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

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

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

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

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

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

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

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

C. READY RECKONER :

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

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

D. PERIODICAL ADJUSTMENTS AND BOOK ADJUSTMENTS :

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

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

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

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

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

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

1 - STATEMENT OF FINANCIAL POSITION

(In crore of ₹)

Assets ¹	Reference (Sr. No.)		As at 31 March 2013	As at 31 March 2012
	Notes to Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances	---	---	---	---
(ii) Departmental Balances	---	18	18.32	14.70
(iii) Permanent Imprest	---	18	0.46	0.45
(iv) Cash Balance Investments	---	18	62,66.41	60,22.05
(v) Deposits with Reserve Bank of India	---	2, Appendix I & VIII	(-)19,87.89	(-)9,89.13
(vi) Investments from Earmarked Funds	---	18, 19	23,22.71	20,03.28
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	---	13, 14	22,12.97	21,94.84
(ii) Other Capital Expenditure	---	13	2,34,98.49	2,08,99.34
Contingency Fund (unrecouped)	---	---	---	---
Loans and Advances	---	7, 16	35,07.07	30,53.80
Advances with departmental officers	---	18	34,31.95	33,09.98
Suspense and Miscellaneous Balances ²	---	18	9,06.26	7,49.26
Remittance Balances	---	18	4,84.98	4,49.71
Cumulative excess of expenditure over receipts	---	---	---	---
Total			4,06,61.73	3,77,08.28

1. The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

2. In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' & 'Permanent Imprest' which are included separately above, though the later form part of this sector elsewhere in these Accounts.

1 - STATEMENT OF FINANCIAL POSITION

(In crore of ₹)

Liabilities	Reference (Sr. No.)		As at 31 March 2013	As at 31 March 2012
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt	---	6,15	1,77,47.34	1,78,05.11
(ii) Loans and Advances from Central Government				
Non Plan Loans	---	6,15	87.38	87.38
Loans for State Plan Schemes	---	6,15	16,04.23	16,90.86
Loans for Central Plan Schemes	---	6,15	2,58.57	2,58.57
Loans for Centrally Sponsored Plan Schemes	---	6,15	44.86	44.86
Other loans	---	6,15	61.81	61.81
Contingency Fund (corpus)	---	18	50.00	50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	---	18	67,95.43	59,87.91
(ii) Deposits	---	18	32,15.93	26,80.74
(iii) Reserve Funds	---	18	30,80.98	28,79.91
(iv) Remittance Balances	---	18	---	---
(v) Suspense and Miscellaneous Balances	---	18	---	---
Cumulative excess of receipts over expenditure³	---	17, {Footnote (b)}	77,15.20	61,61.13
Total			4,06,61.73	3,77,08.28

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

2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts				(In crore of ₹)	
				Disbursements	
		2012-2013	2011-2012	2012-2013	2011-2012
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	3,06,90.98	2,74,55.40	Revenue Expenditure	2,91,36.92	2,65,28.55
Tax revenue (raised by the State)	82,50.21	76,38.24	Salaries ¹	1,32,70.33	1,16,47.43
Non Tax revenue			Subsidies ¹	80.31	72.46
			Grants-in-aid ²	48,23.05	32,42.31
Interest receipts	5,10.21	4,75.94	General services		
Others	19,63.38	23,90.82	Interest Payment and Service of Debt	22,48.91	22,07.50
Total	24,73.59	28,66.76	Pension	41,50.76	31,87.45
Share of Union Taxes/Duties	1,06,01.26	92,83.53	Others	13,27.82	18,38.85
			Total	77,27.49	72,33.80
			Social Services	16,68.37	26,66.53
			Economic Services	9,50.39	11,04.68
Grants from Central Government	93,65.92	76,66.87	Compensation and Assignment to Local Bodies and PRIs	6,16.98 ³	5,61.34 ³
<i>Revenue Deficit</i>	---	---	<i>Revenue Surplus</i>	15,54.06	9,26.85
Section-B: Capital					
Capital Receipts			Capital Expenditure	26,17.28⁴	25,06.00⁵
			General Services	1,01.86	68.48
			Social Services	1,76.26	1,62.00
			Economic Services	23,39.16	22,75.52
Recoveries of Loans and Advances	7.38	21.38	Loans and Advances disbursed	4,60.65	88.28
			General Services	---	---
			Social Services	4.26	11.37
			Economic Services	4,53.27	70.44
			Loans to Govt.	3.12	6.47
			Servants & Misc. Loans		

1. Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social', 'Economic services' and line item 'Compensation and assignment to Local Bodies and PRIs' does not include expenditure on salaries, subsidies and grants-in-aid (explained in footnote 2).

2. Grants-in-aid given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'. Grants-in-aid comprises the total of the dedicated object head (09, 32 and 35) across all Major Heads and totals of minor heads 190, 191 and 195.

3. Excludes Salary of ₹ 1,22.81 crore (2012-13) and ₹ 94.48 crore (2011-12) which are shown against line item Salaries.¹

4. Includes ₹ 3.28 crore on Salaries and ₹ 48.63 on Grants-in-Aid for 2012-2013.

5. Includes ₹ 3.20 crore on Salaries and ₹ 1,01.79 crore on Grants-in-Aid for 2011-2012.

N.B: Revenue surplus of ₹ 15,54.06 crore is overstated to the extent of ₹ 5,12.42 crore. For details, please refer to Para 4 (xiii) of Notes to Accounts at page 23.

2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2012-2013	2011-2012		2012-2013	2011-2012
Public debt receipts	13,88.40	9,52.32	Repayment of Public Debt	15,32.79	11,46.09
Internal Debt#	13,48.70	9,22.26	Internal Debt#	14,06.47	10,20.82
Loans from GOI	39.70	30.06	Loans from GOI	1,26.32	1,25.27
Net of Inter State Settlement	---	---	Net of Inter State Settlement	---	---
Total Receipts	3,20,86.76	2,84,29.10	Total Expenditure	3,37,47.64	3,02,68.92
Deficit in Consolidated Fund	16,60.88	18,39.82	Surplus in Consolidated Fund	---	---

Part II Contingency Fund

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

Part III Public Account ⁶

Small savings	13,69.35	11,62.15	Small savings	5,61.83	5,27.17
Reserves & Sinking Funds	3,20.39	11,07.49	Reserves & Sinking Funds	4,38.74	10,39.62
Deposits	44,12.94	41,45.22	Deposits	38,77.75	36,83.23
Advances	24,22.40	22,19.22	Advances	25,44.37	22,44.04
Suspense and Misc. ⁷	13,56,28.05	19,87,51.51	Suspense and Misc. ⁷	13,60,33.05	19,80,16.75
Remittances	35,07.26	36,64.40	Remittances	35,42.53	37,15.24
Total Receipts Public Account	14,76,60.39	21,10,49.99	Total Disbursements Public Account	14,69,98.27	20,92,26.05
Deficit in Public Account	---	---	Surplus in Public Account	6,62.12	18,23.94
Opening Cash Balance	(-)9,89.13	(-)9,73.25	Closing Cash Balance	(-)19,87.89	(-)9,89.13
Increase in Cash Balance	---	---	Decrease in Cash Balance	9,98.76	15.88

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

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

Includes receipt of ₹ 8,80.48 crore and ₹ 705.71 crore and payment of ₹ 2,37.23 crore and ₹ 2,30.86 crore for 2012-2013 and 2011-2012 respectively pertaining to NSSF transaction.

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

		(In crore of ₹)	
	Description	2012-2013	2011-2012
A.	Tax Revenue		
A.1	Own Tax revenue		
	Taxes on Income other than Corporation Tax	---	---
	Taxes on Agricultural Income	82.33	83.27
	Other Taxes On Income and Expenditure	1,68.31	1,64.27
	Land Revenue	1,45.91	1,39.71
	Stamps and Registration Fees	2,52.29	1,75.15
	Taxes on Immovable Property other than Agricultural Land	---	---
	State Excise	5,68.11	5,03.35
	Tax on Sales, Trade etc.	62,23.13	56,93.96
	Taxes on Vehicles	3,28.09	2,93.70
	Taxes on Goods and Passengers	3,69.10	5,36.40
	Taxes and Duties on Electricity	41.83	36.67
	Other Taxes and Duties on commodities and Services	71.11	11.76
A.2	Share of net proceeds of Taxes		
	Corporation Tax	38,08.09	36,54.12
	Taxes on Income other than Corporation Tax	22,79.84	18,56.13
	Other Taxes On Income and Expenditure	---	---
	Taxes on Wealth	6.43	14.10
	Customs	17,61.69	16,09.62
	Union Excise Duties	11,97.23	10,41.57
	Service Tax	15,47.98	11,07.99
	Other Taxes and Duties on commodities and Services	---	---
	TOTAL - A	1,88,51.47	1,69,21.77
B.	Non-tax Revenue		
	Interest receipts	5,10.21	4,75.94
	Miscellaneous General services	0.01	0.24
	Petroleum	15,89.55	19,70.63
	Forestry and Wild Life	1,10.56	1,52.85
	Other Administrative Services	56.75	49.31
	Roads and Bridges	52.62	79.19
	Coal and Lignite	43.95	26.34
	Police	36.22	29.51
	Medical and Public Health	12.13	10.42

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

	Description	(In crore of ₹)	
		2012-2013	2011-2012
	Dividends and Profits	11.64	13.64
	Education, Sports, Art and Culture	8.78	6.80
	Contributions and Recoveries towards Pension and Other Retirement Benefits	5.34	6.56
	Housing	5.17	4.33
	Inland Water Transport	5.16	5.47
	Other General Economic Services	4.38	3.19
	Labour and Employment	3.34	3.38
	Public Works	3.32	3.12
	Tourism	2.91	0.64
	Fisheries	2.43	2.08
	Village and Small Industries	1.49	1.85
	Non-ferrous Mining and Metallurgical industries	1.10	0.85
	Industries	0.91	1.28
	Crop Husbandry	0.59	0.68
	Co-operation	0.58	0.44
	Water Supply and Sanitation	0.54	1.00
	Animal Husbandry	0.53	0.40
	Dairy Development	0.49	0.22
	Major and Medium Irrigation	0.38	0.21
	Other Agricultural Programmes	0.37	0.33
	Minor Irrigation	0.33	0.40
	Other Scientific Research	0.33	0.28
	Jails	0.28	0.11
	Family Welfare	0.27	0.01
	Other Rural Development Programmes	0.20	0.36
	Social Security and Welfare	0.17	0.15
	Stationery and Printing	0.17	0.05
	Food Storage and Warehousing	0.16	0.17
	North Eastern Areas	0.15	13.24
	Other Special Areas Programmes	0.05	---
	Information and Publicity	0.01	0.01
	Urban Development	0.01	0.85
	Public Service commission	0.01	0.07
	Road Transport	---	0.16
	Others	---	---
	TOTAL - B	24,73.59	28,66.76

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

II. GRANTS FROM GOVERNMENT OF INDIA		(In crore of ₹)	
		Actuals	
	Description	2012-2013	2011-2012
(C)	Grants		
	Grants-in-Aid from Central Government		
	Non Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	7,84.67	6,08.41
	Grants towards contribution to State Disaster Response Fund	4,55.00	1,24.63
	Grants under National Disaster Response Fund	45.00	---
	Other Grants	1,37.41	2,29.06
	Grants for State/Union Territory Plan Schemes		
	Block Grants (of which EAP)	3,57.29	2,70.52
	Grants under the proviso to Article 275 (1) of the Constitution	46.74	54.75
	Grant for Central Road Fund	32.04	33.53
	Other Grants	55,59.46	44,00.42
	Grants for Central Plan Schemes	46.07	19.27
	Grants for Centrally Sponsored Plan Schemes	18,60.32	18,74.38
	Grants for Special Plan Schemes	41.92	51.90
	TOTAL - C	93,65.92	76,66.87
	TOTAL - REVENUE RECEIPTS (A+B+C)	3,06,90.98	2,74,55.40

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

	III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS	(In crore of ₹) Actuals	
		2012-2013	2011-2012
	Description		
D.	Capital Receipts		
	Disinvestment proceeds	---	---
	Others	---	---
	TOTAL - D	---	---
E.	Public Debt		
	Internal Debt		
	Market Loans	3,00.00	---
	Ways & Means Advances from the RBI	---	---
	Bonds	---	---
	Loans from Financial Institutions	1,68.22	2,16.55
	Special Securities issued to National Small Savings Fund	8,80.48	7,05.71
	Other Loans	---	---
	Loans and Advances from Central Government		
	Non Plan Loans	---	---
	Loans for State Plan Schemes	39.70	30.06
	Loans for Central Plan Schemes	---	---
	Loans for Centrally Sponsored Plan Schemes	---	---
	Other Loans	---	---
	TOTAL -E	13,88.40	9,52.32
F.	Loans and Advances by State Government (Recoveries)¹	7.38	21.38
G.	Inter-State Settlements	---	---
	Total - Receipts in Consolidated Fund² (A+B+C+D+E+F+G)	3,20,86.76	2,84,29.10

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

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

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

A. EXPENDITURE BY FUNCTION

(In crore of ₹)

	Description	Revenue	Capital	L & A	Total
A.	GENERAL SERVICES				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	28.69	---	---	28.69
	President, Vice-President/Governor, Administrator of Union Territories	4.32	---	---	4.32
	Council of Ministers	10.85	---	---	10.85
	Administration of Justice	1,57.13	---	---	1,57.13
	Elections	52.30	---	---	52.30
A.2	Fiscal Services				
	Land Revenue	1,58.52	---	---	1,58.52
	Stamps and Registration	16.04	---	---	16.04
	State Excise Duties	27.04	---	---	27.04
	Taxes on Sales, Trades etc.	80.13	---	---	80.13
	Taxes on Vehicles	19.91	---	---	19.91
	Other Taxes and Duties on Commodities and Services	4.26	---	---	4.26
	Other Fiscal Services	1.48	10.00	---	11.48
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	1,34.00	---	---	1,34.00
	Interest Payment	21,14.91	---	---	21,14.91
A.4	Administrative Services				
	Public Service Commission	7.70	---	---	7.70
	Secretariat-General Services	6,55.78	---	---	6,55.78
	District Administration	1,14.09	---	---	1,14.09
	Treasury and Accounts Administration	1,17.60	---	---	1,17.60
	Police	20,20.87	---	---	20,20.87
	Jails	50.37	---	---	50.37
	Stationery and Printing	35.01	---	---	35.01
	Public Works	2,18.86	91.86	---	3,10.72
	Other Administrative Services	3,89.67	---	---	3,89.67
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	37,78.87	---	---	37,78.87
	Miscellaneous General Services	3,71.89	---	---	3,71.89
	Total - GENERAL SERVICES	1,05,70.29	1,01.86	---	1,06,72.15
B.	SOCIAL SERVICES				
B.1	Education, Sports, Art and Culture				
	General Education	75,47.06	2.03	---	75,49.09
	Technical Education	92.84	---	---	92.84
	Sports and Youth Services	64.96	---	---	64.96
	Art and Culture	61.70	---	---	61.70
B.2	Health and Family Welfare				
	Medical and Public Health	14,81.08	12.18	---	14,93.26
	Family Welfare	1,98.73	---	---	1,98.73
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	4,56.28	90.88	---	5,47.16
	Housing	13.41	19.57	1.48	34.46
	Urban Development	2,12.62	51.40	2.44	2,66.46

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

(In crore of ₹)

	Description	Revenue	Capital	L & A	Total
B.4	Information and Broadcasting				
	Information and Publicity	35.88	---	---	35.88
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	7,60.04	0.20	0.33	7,60.57
B.6	Labour and Labour Welfare				
	Labour and Employment	1,29.91	---	---	1,29.91
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	10,27.54	---	---	10,27.54
	Nutrition	2,19.51	---	---	2,19.51
	Relief on Account of Natural Calamities	2,91.33	---	---	2,91.33
B.8	Others				
	Other Social Services	0.95	---	---	0.95
	Secretariat-Social Services	23.63	---	---	23.63
	Total - SOCIAL SERVICES	1,26,17.47	1,76.26	4.25	1,27,97.98
C.	ECONOMIC SERVICES				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	8,33.53	---	---	8,33.53
	Soil and Water Conservation	69.02	---	---	69.02
	Animal Husbandry	2,60.46	7.08	---	2,67.54
	Dairy Development	35.78	---	---	35.78
	Fisheries	89.19	---	---	89.19
	Forestry and Wild Life	3,69.99	---	---	3,69.99
	Food Storage and Warehousing	78.95	3.00	0.91	82.86
	Agricultural Research and Education	1,74.90	---	---	1,74.90
	Co-operation	1,34.05	3.03	---	1,37.08
	Other Agricultural Programmes	24.43	---	---	24.43
C.2	Rural Development				
	Special Programmes for Rural Development	2,75.76	---	---	2,75.76
	Other Rural Development Programmes	5,30.95	---	---	5,30.95
C.3	Special Areas Programmes				
	North Eastern Areas	8.76	3,11.16	---	3,19.92
	Other Special Areas Programmes	74.34	---	---	74.34
C.4	Irrigation and Flood Control				
	Major and Medium Irrigation	1,21.36	53.20	---	1,74.56
	Minor Irrigation	3,59.78	4,25.21	---	7,84.99
	Command Area Development	3.57	1.49	---	5.06
	Flood Control and Drainage	2,23.65	3,34.47	---	5,58.12
C.5	Energy				
	Power	21.02	2,02.35	4,01.43	6,24.80
	New and Renewable Energy	0.40	---	---	0.40

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

(In crore of ₹)

	Description	Revenue	Capital	L & A	Total
C.6	Industry and Minerals				
	Village and Small Industries	2,92.02	10.20	2.82	3,05.04
	Industries	78.43	---	---	78.43
	Non-ferrous Mining and Metallurgical Industries	11.11	---	---	11.11
	Other Outlays on Industries and Minerals	---	43.00	---	43.00
	Capital Outlay on Telecommunication and Electronics Industries	---	30.51	---	30.51
	Loans for Consumer Industries	---	---	5.01	5.01
C.7	Transport				
	Roads and Bridges	6,76.72	8,50.72	---	15,27.44
	Road Transport	37.41	55.43	---	92.84
	Inland Water Transport	92.01	---	---	92.01
C.9	Science Technology and Environment				
	Other Scientific Research	7.73	---	---	7.73
C.1	General Economic Services				
	Secretariat-Economic Services	2,53.22	---	---	2,53.22
	Tourism	21.93	8.31	---	30.24
	Census Surveys and Statistics	32.03	---	---	32.03
	Civil Supplies	2.01	---	---	2.01
	General Financial and Trading Institutions	---	---	43.10	43.10
	Other General Economic Services	14.86	---	---	14.86
	Total - ECONOMIC SERVICES	52,09.37	23,39.16	4,53.27	80,01.80
D.	GRANTS-IN-AID AND CONTRIBUTIONS				
	Compensation & Assignment to Local Bodies & Panchayati Raj Institutions	7,39.79	---	---	7,39.79
	Total - GRANTS-IN-AID AND CONTRIBUTIONS	7,39.79	---	---	7,39.79
E.	PUBLIC DEBT				
	Internal Debt of the State Government			14,06.47	14,06.47
	Loans and Advances from the Central Government			1,26.32	1,26.32
	Total - PUBLIC DEBT			15,32.79	15,32.79
F.	LOANS AND ADVANCES				
	Loans to Government Servants, etc			3.13	3.13
	Total - LOANS AND ADVANCES			3.13	3.13
	Total - CFS Expenditure	2,91,36.92	26,17.28	19,93.44	3,37,47.64

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

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

(In crore of ₹)

B. EXPENDITURE BY NATURE									
Object of Expenditure	2012-2013			2011-2012			2010-2011		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salaries	1,29,12.21	3.28	1,29,15.49	1,15,74.44	3.20	1,15,77.64	1,04,43.77	2.44	1,04,46.21
Grants-in-aid-General (Non-Salary)	41,93.49	36.08	42,29.57	15,71.65	0.10	15,71.75	80.36	0.72	81.08
Pensions / Gratuity	26,54.08	---	26,54.08	21,17.58	---	21,17.58	16,16.18	---	16,16.18
Major Works	1,25.06	5,71.97	6,97.03	1,46.68	4,05.07	5,51.75	1,29.29	2,89.51	4,18.80
Other Charges	4,97.71	3.48	5,01.19	3,35.12	25.38	3,60.50	4,22.03	56.64	4,78.67
Materials and Supplies	4,91.46	---	4,91.46	4,10.96	---	4,10.96	4,08.52	0.30	4,08.82
Grants for Creation of Capital Assets	3,83.83	0.09	3,83.92	1,51.24*	36.66	1,87.90	---	---	---
Grants-in-aid General (Salary)	3,58.12	---	3,58.12	72.99	---	72.99	---	---	---
Maintenance	3,11.62	0.22	3,11.84	2,53.74	0.10	2,53.84	2,00.29	2.72	2,03.01
Office Expenses	2,79.78	0.54	2,80.32	3,20.79	0.52	3,21.31	3,20.36	---	3,20.36
Minor Works	1,78.95	83.18	2,62.13	1,85.27	77.94	2,63.21	2,54.60	1,12.21	3,66.81
Grants-in-aid	2,45.73	12.46	2,58.19	15,19.42*	65.03	15,84.45	33,31.23	32.46	33,63.69
Wages	1,68.19	0.07	1,68.26	1,42.44	0.32	1,42.76	1,29.39	0.07	1,29.46
Scholarships and Stipend	1,45.06	---	1,45.06	1,06.96	---	1,06.96	68.33	---	68.33
Motor Vehicles	1,21.18	0.21	1,21.39	86.90	---	86.90	66.48	0.10	66.58
Subsidy	80.31	---	80.31	72.46	---	72.46	37.59	---	37.59
Machinery and Equipment / Tools and Plants	52.53	---	52.53	78.67	---	78.67	50.90	---	50.90
Travel Expenses	49.95	---	49.95	48.55	---	48.55	51.96	---	51.96
Investment / Loans	0.24	40.07	40.31	0.09	68.81	68.90	---	19.83	19.83
Payment for Professionals & Special Services	31.95	---	31.95	26.88	---	26.88	23.16	---	23.16
Rent, Rate and Taxes/ Royalty	15.49	---	15.49	24.86	---	24.86	11.26	---	11.26
Publication	13.10	0.01	13.11	---	---	---	---	---	---
Advertising, Sales and Publicity Expenses	12.36	---	12.36	14.80	---	14.80	10.19	---	10.19
Others	58,60.93	18,83.10	77,44.03	73,89.97	18,23.19	92,13.17	53,59.86	15,10.00	68,69.86
Deduct Entries	(-)46.41	(-)17.48	(-)63.89	(-)1,23.91	(-)0.32	(-)1,24.23	(-)63.93	(-)26.11	(-)90.04
Total	2,91,36.92	26,17.28	3,17,54.20	2,65,28.55	25,06.00	2,90,34.55	2,29,51.82	20,00.89	2,49,52.71

* Last year figures updated to project actual figures.

Notes to Accounts

1. Summary of significant accounting policies :

(i) Entity and Accounting Period : These accounts present the transactions of the Government of Assam for the period 1 April 2012 to 31 March 2013. The accounts of receipts and expenditure of the Government of Assam have been compiled based on the initial accounts rendered by the District Treasuries, Public Works Divisions and Forest Divisions. Delay in monthly rendition of accounts ranged from 01 to 128 days by treasuries, 01 to 134 days by Public Works Divisions and 01 to 187 days by Forest Divisions. Delay in receipt of accounts from different Accounts Rendering Units in the financial year 2012-13 is given in **Annexure A**. However, no accounts were excluded from these accounts at the end of the year.

(ii) Basis of Accounting : With the exception of some book adjustments and Contra Credit Adjustment (**Annexure B**) the accounts represent the actual cash receipts and disbursements during the period. Physical Assets, and Financial Assets like investments etc., are shown at historical cost, i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortised. Losses of physical assets at the end of their life are also not expensed or recognised.

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

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

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

(v) Classification between Revenue and Capital : Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. However, during the year, the Government has incorrectly provided and incurred an amount of ₹ 1,25.06 crore on "Major Works" under the Revenue Section and ₹ 83.18 crore on "Minor Works" under the Capital Section. Consequently, the net revenue surplus of the State Government for the financial year 2012-13 is understated to the extent of ₹ 41.88 crore.

(vi) Grants-in-Aid : Grants-in-aid are classified and accounted for as revenue expenditure in the books of the grantor and as revenue receipts in the books of the recipient. The position holds true even in those cases where Grants-in-aid are utilized by the grantee for the purpose of creation of assets. During 2012-13, however, the State Government made budget provision and classified Grants-in-aid of ₹ 48.63 crore under Capital major heads. Consequently, the revenue surplus of the State Government for the year 2012-13 stood overstated to that extent.

(vii) Grants-in-aid paid in kind : The Government of Assam could not furnish the total value, if any, of Grants-in-aid paid in kind during 2011-2012 and 2012-2013. Consequently, the information contained in section (ii) of Statement No. 8 - Grants-in-aid is incomplete.

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

To bring greater transparency in accounts and to enable informed decision making, the Twelfth Finance Commission recommended inclusion of eight additional statements/ information in the Finance Accounts. These have been included as Appendices to the Finance Accounts including information on "Implication of major policy decisions and committed liabilities", as disclosed in the Assam Fiscal Responsibility and Budget Management (Amendment) Act, 2011 and the Budget Speech 2012-13.

3. Quality of Accounts :

(i) Booking under Minor Head 800-‘Other Receipts’ and ‘Other Expenditure’ :

Minor Heads 800-‘Other Expenditure/ Other Receipts’ are intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During the year, the State Government classified ₹ 3,77.93 crore, constituting 3.60 per cent of the total receipts recorded under the respective Major Heads, below Minor Head 800 under 47 Major Heads. Similarly, the State Government classified ₹ 48,14.25 crore, constituting 21.71 per cent of the total expenditure recorded under the respective Major Heads, below Minor Head 800 under 63 Major Heads. Instances of substantial proportion (50 per cent or more) of the receipts and expenditure classified under Minor Head 800 – Other Receipts/ Other Expenditure are listed in **Annexures C and D**. (The schemes mentioned in the annexures are not depicted distinctly in the Finance Accounts, which only contain information upto Minor Head level. However, the details of these expenditures are depicted at the sub head (scheme) level or below in the Detailed Demand for Grants, as reflected in the Appropriation Accounts).

(ii) Unadjusted Abstract Contingency (AC) bills :

Drawing and Disbursing Officers are authorized to draw sums of money for limited purposes by preparing Abstract Contingency (AC) bills by debiting Service Heads, and they are required to present Detailed Contingency (DC) bills (vouchers in support of final expenditure) in all these cases. Controlling Officers are required to despatch all detailed bills so as to reach the Principal Accountant General (A&E) not later than 25th of the month following that to which they relate (Rule 21 of the Assam Contingency Manual 1989). Prolonged non-submission of DC bills renders the expenditure under AC bills opaque. Details of AC bills outstanding as on 31 March 2013 are given below :

Year	Number of pending DC bills	Amount (₹ in crore)
Up to 2010-2011	4,854	7,86.64
2011-2012	142	70.54
2012-2013	154	3,20.04
Total	5,150	11,77.22

(iii) Outstanding Utilization Certificates (UC) :

State Government authorities who sanction conditional grants are required to furnish formal utilization certificates (UCs) about the proper utilization of the grant, from the administrative, technical and financial point of view, to the Principal Accountant General (A&E). Such UCs are normally due within one year from the date of sanction, unless otherwise mentioned in the sanction order. The position of outstanding utilization certificates is given below.

(₹ in crore)

Year	Number of UCs awaited	Amount
Up to 2010-2011	17,337	76,01.61
2011-2012	604	16,63.49
2012-2013	584*	16,91.56
Total	18,525	1,09,56.66

* Except where the sanction order specifies otherwise, UCs in respect of grants drawn during 2012-13, become due only in 2013-14.

In the absence of UCs as mentioned above, assurance is lacking on the utilization of the grant.

(iv) Transfer of funds to Personal Deposits (PD) accounts :

In specific circumstances, the Government may authorize the opening of PD accounts for operation by designated Administrators. Transfer of funds to PD accounts is booked as expenditure in the Consolidated Fund (service major heads) of the State. Under the rules, the Administrators are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Government

Accounts. The position of PD accounts in Assam as per the records of the Principal Accountant General (A&E) is given below:

(₹ in crore)		
Particulars	No. of PD accounts	Amount
As on 1 April 2012	52	16.83
Opened during the year	Nil	Nil
Closed during the year	Nil	Nil
As on 31 March 2013	52	24.55

No departmental officers had conducted verification /reconciliation of balances with the records maintained by the Principal Accountant General (A&E), as required.

(v) Position of reconciliation of Receipts and Expenditure :

All Drawing and Disbursing Officers are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E). The extent to which assurance can be drawn on the accuracy and completeness of accounts is dependent on the extent of reconciliation. Such reconciliation has been completed during the year for a value of ₹ 75,05.43 crore (22.23 per cent of total expenditure of ₹ 3,37,47.64 crore). Similarly, receipts have been reconciled for a value of ₹ 2,44,41.62 crore (includes shareable taxes of ₹ 1,06,01.26 crore and Grants-in-aid of ₹ 68,53.48 crore reconciled by the Principal Accountant General (A&E) with the Ministry of Finance, Government of India) i.e., 79.64 per cent of the total revenue receipts of the Government amounting to ₹ 3,06,90.98 crore.

(vi) Reconciliation of Cash Balance :

There is a difference of ₹0.09 crore (Credit) between the Cash Balance in the books of the Principal Accountant General (A&E) and the figures reported by the Reserve Bank of India. The difference is mainly due to erroneous reporting by the accredited banks to the RBI, Nagpur which is responsible for maintaining the cash balance of the State Government.

4. Other Items :

(i) Liability under retirement benefits :

The expenditure during the year on pension and other retirement benefits to State Government employees recruited prior to 30 January 2005 was ₹ 36,79.33 crore (12.63 per cent of total revenue expenditure). State Government employees recruited on or after 1 February, 2005 are eligible for the New Pension Scheme (NPS) which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 per cent of his monthly basic pay and dearness allowance, which is

matched by the State Government, and the entire amount, is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The State Government, however, implemented the Scheme only from the salary month of January 2010, and gave an option to the employees to either pay the arrears in bulk, or in installments, or not pay them at all, with the matching contribution of the Government being decided accordingly. The legality of this option has not been examined in the accounts. Nor has it been possible to estimate the amount of arrears payable and matching Government contribution thereon. Further, the amount of employees' and employer's contributions receivable in the Scheme since inception has also not been estimated. Consequently, the actual liability of the employees and the Government under the Scheme is not known.

In terms of the accounting procedure, the employees' contribution is debited to the salary head under the departmental Major Head (MH) with credit to MH 8342 - 117 Defined Contributory Pension Scheme for Government servants. Accordingly, the State Government credited ₹ 1,08.39 crore to MH 8342-117. Further, the accounting procedure for the employer's matching contribution provides for debit under MH-2071 Pensions and Other Retirement Benefits and credit to MH 8342-117. The State Government, however, debited ₹ 1,01.42 crore under MH 2071, and partly under MH 2052 (which is incorrect being a misclassification). Further, instead of crediting/debiting this amount against MH 8342-117, which would have provided assurance that the amount debited under MH 2071/2052 was transferred to the Fund and thereafter to the Trustee Bank, the State Government, in contravention of scheme guidelines, transferred ₹ 1,01.42 crore directly to NSDL, leaving a shortfall of ₹ 11.47 crore which resulted in overstatement of Revenue Surplus to this extent. In addition, an amount of ₹ 41.00 crore being employees' contribution deducted from salary bills for the months November 2011 to June 2012 which was initially credited to 8342-117, was also transferred to NSDL during 2012-13. Salary deductions under the Scheme from July 2012 to March 2013 amounting to ₹ 67.39 crore has not been transferred to NSDL, resulting in a source for reduction of Fiscal Deficit, which is not in order. As on 31 March 2013, ₹ 1,72.73 crore lying under MH 8342-117 has not been transferred to NSDL. Further, there is the additional liability of ₹ 11.47 crore representing Government contribution not transferred to MH 8342-117, which also is to be eventually transferred to the Trustee Bank. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

(ii) Guarantees :

Guarantees reported in Statement 9 of the Finance Accounts (in the three formats) for disclosure of information prescribed under **Indian Government Accounting Standard (IGAS) 1** are on the basis of information received from the State Government which is the authority for issuing such guarantees.

Under the Assam Fiscal Responsibility and Budget Management Act, 2005, guarantees of the State Government at any point of time are restricted to 50 per cent

of the State's own tax and non-tax revenue of the second preceding year, as reflected in the books of accounts maintained by the Principal Accountant General (A&E). The State Government has informed that the total risk weighted outstanding guarantees to end of March 2013 is ₹ 71.83 crore, which is within the ceiling limit of 50 per cent of the State's own tax and non-tax revenue of the second preceding year 2010-2011 amounting to ₹ 41,51.59 crore. The State Government has not clarified on the manner in which risks underlying the guarantees have been assigned weights, and the total amount guaranteed.

The State Government has not prescribed any guarantee fee. Consequently, no guarantees fees were collected during the year.

(iii) Loans and Advances :

Details on loans and advances reported in Statements 7 and 16 of the Finance Accounts as prescribed under **IGAS 3** are based on information received through the accounts rendered to the Principal Accountant General (A&E), detailed accounts maintained by the Principal Accountant General (A&E) in respect of loans and advances made to Government servants, information provided by the departmental officers maintaining detailed accounts of loans, and confirmation from departments providing loans. However, the information of overdue principal and interest in respect of certain classes of Loans and Advances, the detailed accounts of which are maintained by the State Government, is awaited.

(iv) Investments :

State Public Sector Undertakings and other Financial Institution receiving State Government investment have not reconciled their figures with those of the Principal Accountant General (A&E). Consequently, the information in Statement 14 of the Finance Accounts is incomplete to this extent.

(v) Reserve Funds :

Details of Reserve Funds are available at Statements 18 and 19 of the Finance Accounts. There were 14 Reserve Funds earmarked for specific purposes, out of which, 6 funds were active, and 8 funds which have been inactive for between 13 to 18 years. The total accumulated balance at the end of 31 March 2013 in these funds was ₹ 30,80.99 crore (₹ 30,74.16 crore in active funds and ₹ 6.83 crore in inactive funds), out of which, ₹ 23,22.71 crore (75.39 per cent) was invested. Details of inactive funds are given in **Annexure E**. Some of the significant reserve funds are as under:

- State Disaster Response Fund
- Consolidated Sinking Fund
- Guarantee Redemption Fund

(a) State Disaster Response Fund (SDRF) :

Government of India replaced the existing Calamity Relief Fund in 2010-11 with the State Disaster Response Fund (SDRF). In terms of the guidelines of the Fund, the Centre, and Special category States like Assam, are required to contribute to the Fund in the proportion of 90:10. During 2012-13, the Government of India released the 2nd installment of the Central share for 2011-12 (₹ 1,24.63 crore), the annual Central share for 2012-13 (₹ 2,61.73 crore) and the 1st installment for 2013-14 (advance payment) of ₹ 68.64 crore towards SDRF to the Government of Assam. Thus, overall, during 2012-13, the Government of India released ₹ 4,55.00 crore towards the SDRF of Government of Assam. In addition, the Government of India also released ₹ 45.00 crore from the National Disaster Response Fund (NDRF). As per guidelines of the Government of India, the State Government was required to transfer both the Central and State share to the Fund, and after meeting expenditure on natural calamities out of the Fund, invest the balance. Despite a budget provision of ₹ 5,42.93 crore, the State Government did not transfer the Central share of ₹ 4,55.00 crore and the State share of ₹ 42.93 crore to the Fund. Consequently, the Revenue Surplus of the State Government for 2012-13 is overstated by this extent. Further, during the year, the State Government followed the incorrect procedure of not debiting the Fund of expenditure of ₹ 2,69.49 crore incurred on natural calamities under Major Head 2245-Relief on Account of Calamities, resulting in understatement of Revenue Surplus to this extent. In addition, the State Government incurred ₹ 1,19.32 crore directly from the Fund account, which was also not as per prescribed accounting procedure. As on 31 March 2013, ₹ 7,43.82 crore was outstanding in the Fund. The amount was not invested, contrary to guidelines.

(b) Guarantee Redemption Fund (GRF) :

The Government of Assam constituted the Guarantee Redemption Fund in September 2009 for meeting its obligations, if any, arising out of the invoking of guarantees by lending institutions, on loans issued to State level Public Sector Undertakings and other bodies. According to guidelines, the State Government is required to 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. While, the State Government has estimated the total value of risk weighted outstanding guarantees to end of March 2013 at ₹ 71.83 crore, the actual amount outstanding against guarantees is not known. Investments from the Fund are managed by the Reserve Bank of India. During 2012-13, the State Government contributed ₹ 19.74 crore to the Fund, which has 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 has been invested.

(c) Consolidated Sinking Fund :

The Consolidated Sinking Fund (CSF) was created in 1999-2000 to facilitate redemption of matured State Development Bonds. The scheme was revised by the Government of Assam in 2007-08 for redemption of all outstanding loans of the State Government. Under the revised scheme, the State Government is required to make annual contributions to the Fund at 0.5 per cent of the outstanding liabilities at the end of the previous financial year. In terms of guidelines of the RBI, which is responsible for management of the Fund, outstanding liabilities are defined as comprising Internal Debt and Public Account liabilities of the State Government. In terms of these guidelines, the State Government was required to contribute ₹ 1,57.49 crore (0.5 per cent) of the outstanding liabilities of the Government of Assam as of 31 March 2012 (₹ 3,14,97.15 crore). Against this requirement, the State Government contributed ₹ 1,34.00 crore to the Fund in 2012-13, a shortfall of ₹ 23.49 crore, which led to the overstatement of the Revenue Surplus to this extent. As on 31 March 2013, an amount of ₹ 23,09.11 crore was lying in the Fund, of which, ₹ 23,01.88 crore has been invested. Details of transactions in the Fund are given in Statements 18 and 19.

(vi) Position of Suspense balances :

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

(vii) Rush of Expenditure :

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided.

₹ 95,07.38 crore was drawn in the month of March alone, constituting 29.94 per cent of total revenue and capital expenditure (₹ 3,17,54.20 crore) of 2012-13. Of this, ₹ 24,32.98 crore (₹ 1,59.72 crore towards salaries and wages) was drawn on the last day of March. **Annexure G** contains details of expenditure amounting to ₹ 25,79.47 drawn in March (constituting more than ₹ 100.00 crore in each case and more than 50 per cent of the total expenditure under the relevant Major Head, under 7 Major Heads). Significant expenditure in March, especially on the last day of March, indicates that the expenditure was primarily for the purpose of exhausting the budget and reveals inadequate budgetary control.

(viii) Transfer of funds to Current Bank accounts :

The Government of Assam, Finance (Budget) Department vide OM No. BW.58/92/Pt.II/57 dated 19 November 2005 authorized opening of bank accounts by DDOs for salary and non-salary payments to their personnel working and posted outside the State Headquarters, District Headquarters and Sub-divisional Headquarters and also employees working in remote and difficult places, to avoid paying Banking Cash Transaction Tax (BCTT) imposed by the Government of India (GOI) w.e.f. 1 June 2005. No other classes of payments were envisaged to be transferred/paid to/from these current accounts. The Government of Assam vide its OM No. BW 58/92/Pt. II/110 dated 20 March 2006 authorized the continuance of these current accounts to continue on annual basis subject to annual revalidation by the Finance Department. This was despite the fact that Government of India withdrew the BCTT w.e.f. 1 April 2009.

However, a limited random check of two major state treasuries (New Guwahati & Dispur) by Principal Accountant General (A&E), Assam, for March 2010, 2011 and 2012, and only of vouchers of value of ₹ one crore and above, showed unauthorized parking of non – salary/wages/pension payment in such accounts of ₹ 26,26.99 crore. Although the Government of Assam vide letter No. BB.58/92/Pt.II/335 dated 18 May 2013 directed closure of all bank accounts w.e.f 1 October 2013, there is no assurance that this has actually been done. Further, since such unauthorized current bank balances represent cumulative amounts that were previously shown as having been expended in the Finance and Appropriation Accounts from 2005-06 and up to date, the actual expenditure of the Government of Assam are to this extent overstated for the entire period from 2005-06 to 2011-12.

(ix) Cash balance management :

Though the accounts depicted a negative closing cash balance of ₹ 19,87.89 crore as on 31 March 2013, the State Government did not avail of any ways and means advances or resort to overdrafts during the year. This was possible due to the fact that the Fiscal Deficit¹ of ₹ 15,16.49 crore with an excess of repayment of Public Debt (₹ 1,44.39 crore) was funded partly by the surplus under Public Account (₹ 6,62.12 crore), and utilisation of cash balance (₹ 9,98.76 crore).

(x) Release of Central Share and matching State share for implementation of various Major Plan Schemes :

The State Government is entrusted with the execution of the Central Plan and Centrally Sponsored Schemes in the State, for which grants are released by the Government of India. In addition, Government of India releases funds under the State Plan. During the year, Government of India released ₹ 59,95.53 crore towards State

¹Fiscal Deficit = Total Expenditure (revenue and capital) - Revenue Receipts + Non - debt capital receipts

Plan schemes and ₹ 19,48.31 crore under Central Plan/ Centrally Sponsored Schemes. While the proportion of State share and Central share in these Plan schemes has not been estimated in the accounts, it is seen that the State Government incurred expenditure of ₹ 73,34.01 crore against the State Plan and ₹ 17,06.04 crore under the Central Plan/ Centrally Sponsored schemes. Consequently, the State Government did not spend the Central share of ₹ 2,42.27 crore against Central Plan and Centrally Sponsored Schemes, resulting in overstatement of Revenue Surplus to this extent.

Details of releases of Central share and State share in respect of major schemes are given in Annexure to statement no.12.

(xi) Unspent balances in the books of implementing agencies :

The State Government provides funds to State/District Level Autonomous Bodies and Authorities, Societies, Non Governmental Organizations etc. for implementation of Centrally Sponsored Schemes (State share) and State Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank account of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government Accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xii) Disclosures under the Assam Fiscal Responsibility and Budget Management (FRBM) Act 2005 :

In terms of the FRBM Act, the State Government has laid the Medium Term Fiscal Policy Statement and Fiscal Policy Strategy Statement before the Legislative Assembly along with the annual Budget for 2012-13. The targets in terms of the Policy and achievements as per the accounts are given below:

Sl. No	Targets	Achievements
a.	Maintain Revenue Surplus	The Revenue Surplus of the Government of Assam for 2012-13 as per the accounts was ₹ 15, 54.06 crore.
b.	Reduce Fiscal deficit to 3 per cent of Gross State Domestic Product.	The Fiscal Deficit for 2012-13 as per the accounts was ₹ 15,16.49 crore (1.06 per cent of Gross State Domestic Product*). However, large unspent balances was responsible for decline of Government expenditure. Consequently, the Fiscal Deficit is under stated.
c.	Reduce outstanding debt to a maximum of 28.5 per cent of Gross State Domestic Product by the end of 2014-15	The outstanding debt for the year 2012-13 as per the accounts (₹ 2,65,99.62 crore) was 18.5 per cent of Gross State Domestic Product*.

* Gross State Domestic Product for 2012-2013 as per the Department of Economics and Statistics, Government of Assam was ₹ 14,35,66.82 crore.

(xiii) Impact of incorrect booking on Revenue Surplus :

Impact on Revenue Surplus of the State Government consequent to the budgeting and booking under incorrect expenditure and revenue heads (details given in preceding paragraphs) is given below:

(₹ in crore)

Paragraph no.	Item	Impact on Revenue Surplus	
		Overstatement	Understatement
Para 1(v) of Notes to Accounts	Major works booked under Revenue section instead of Capital		1,25.06
Para 1(v) of Notes to Accounts	Minor works booked under Capital Section instead of Revenue	83.18	
Para 1(vi) of Notes to Accounts	Grants-in-aid booked under Capital section instead of Revenue	48.63	
Para 4(i) of Notes to Accounts	Short transfer of Governments matching contribution towards NPS	11.47	
Para 4(v)(a) of Notes to Accounts	Non transfer of Central and State share to SDRF despite budget provision	4,97.93	
Para 4 (v)(a) of Notes to Accounts	Expenditure on Natural calamities met initially from MH 2245 but not finally transferred to fund account		2,69.49
Para 4 (v) (c) of Notes to Accounts	Shortfall in State Government contribution to Consolidated Sinking Fund	23.49	
Para 4(x) of Notes to Accounts	Under utilization of GOI releases on CP/CSS	2,42.27	

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Annexure -A

**Delay in receipt of accounts from different Accounts Rendering Units in the
financial year 2012-2013**

(Refer para 1(i) of Notes to Accounts)

Sl. No.	Range of Delay	No. of Treasuries	No. of Public Works Divisions	No. of Forest Divisions
1	1 to 15 days	19	186	64
2	> 15 days to 30 days	12	42	51
3	> 30 days	13	60	32

Delay in submission of accounts by the ARUs led to delay in submission of Monthly Civil Accounts by the Principal Accountant General's office to the State Government.

Annexure – B
Book and Periodical/ Contra Credit Adjustments

(Refer Para 1 (ii) of Notes to Accounts)

“A”- Periodical Adjustments

(₹ in crore)

Sl. No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
(1)	Transfer to Sinking Fund	2048- Appropriation for reduction or avoidance of debt	8222- Sinking Funds	1,34.00	Contribution to Sinking Fund.
(2)	Transfer to Guarantee Redemption Fund	2075- Miscellaneous General Services	8235- General & Other Reserve Funds	19.74	Contribution to Guarantee Redemption Fund.
(3)	Annual GPF interest adjustment	2049- Interest Payment	8009-State Provident Funds	4,87.70	Annual interest is credited to the GPF head of account.
(4)	Annual Group Insurance interest adjustment	2049- Interest Payment	8011- Insurance and Pension Funds	7.07	Annual interest is credited to the Group Insurance head of account.

“B”- Other Adjustments

(₹ in crore)

Sl. No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
(1)	Adjustment of cross liabilities between Assam State Electricity Board and Government of Assam	2040-Taxes on Sales, Trades etc.	0043-Taxes and Duties on Electricity	30.98	Adjustment of outstanding electricity duty payable by the Assam State Electricity Board (ASEB) to the Government of Assam and Grants-in-aid towards ASEB Employees Pension Fund Investment Trust payable by the Government of Assam to the ASEB.

C- Contra Credit

(₹ in crore)

Sl. No.	Nil Payment Voucher Adjustment	Heads of Account		Amount	Remarks
		From	To		
(1)	Transfer of fund to Public Account	2052-Secretariat General Services	8443-Civil Deposits-101-Revenue Deposits	1,04.31	The amount was drawn from Dispur treasury and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.
(2)	Do	2210-Medical & Public Health	8443-Civil Deposits-101-Revenue Deposits	4.50	The amount was drawn from Barpeta and Dibrugarh treasuries and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.
(3)	Do	2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Do	1,71.36	The amount was drawn from Dispur treasury and kept under Deposit heads. There is no provision to transfer budgetary funds to Deposit heads.
(4)	Do	2230 – Labour & Employment	Do	7.75	The amount was drawn from Kamrup treasury and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.
(5)	Do	2403-Animal Husbandry	Do	9.21	The amount was drawn from Kamrup treasury and kept under Deposit heads. There is no provision to transfer budgetary funds to Deposit heads.
(6)	Do	2404- Dairy Development	Do	2.43	The amount was drawn from Dispur treasury and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.

Sl. No.	Nil Payment Voucher Adjustment	Heads of Account		Amount	Remarks
		From	To		
(7)	Do	2415-Agricultural Research & Education	Do	3.17	The amount was drawn from Dispur treasury and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.
(8)	Do	2552-North Eastern Areas	Do	1.00	The amount was drawn in AC bill from Dispur treasury and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.
(9)	Do	2575-Other Special Areas Programmes	8443-Civil Deposit-101-Revenue Deposits	14.61	The amount was drawn from Dispur treasury and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.
(10)	Do	4711-Capital Outlay on Flood Control Projects	Do	31.62	The amount was drawn from Dispur treasury and kept under Deposit heads. There is no provision to transfer funds to Deposit heads.
(11)	Do	4885-Capital Outlay on Fertilizer Industries	Do	8.77	The amount was drawn from New Guwahati treasury and kept under Revenue Deposits. There is no provision to transfer funds to Deposit heads.
(12)	Do	5054-Capital Outlay on Roads & Bridges	Do	23.00	The amount was meant for payment of contractors' bills but kept under Deposit Heads by BRC division, Badarpur. There is no provision to transfer funds to Deposit heads.

Annexure - C
(Refer para 3 (i) of Notes to Accounts)

Cases of substantial booking under Minor Head 800 'Other Receipts'

(₹ in crore)

Sl. No.	Major Head	Receipt under Minor Head 800	Total Receipts	Percentage
1.	0056 – Jails	0.25	0.28	89.29
2.	0058 – Stationer & Printing	0.14	0.17	82.35
3.	0059 – Public Works	3.22	3.32	96.99
4.	0070 – Other Administrative Services	54.14	56.75	95.40
5.	0401- Crop Husbandry	0.31	0.59	52.54
6.	0404 – Diary Development	0.49	0.49	100.00
7.	0435 – Other Agricultural Programmes	0.23	0.37	62.16
8.	0702 – Minor Irrigation	0.31	0.33	93.94
9.	1054 – Roads & Bridges	52.45	52.62	99.68
10.	1056 – Inland Water Transport	5.16	5.16	100.00
11.	1425 – Other Scientific Research	0.33	0.33	100.00
12.	1452 – Tourism	2.38	2.91	81.79

Annexure-D

(Refer para 3(i) of Notes to Accounts)
Cases of substantial booking under Minor Head 800 'Other Expenditure'

(₹ in crore)

Sl. No	Major Head	Major Schemes under Minor Head 800	Expenditure under Minor Head 800	Total Expenditure	Percentage
1.	2075- Miscellaneous General Services	Assam Infrastructure Financing Authority and contribution to ASEB's Pension Fund	3,50.01	3,71.89	94.12
2.	2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	Assistance to the Lalung (Tiwa) Autonomous Council, Mising Autonomous Council, Rabha Hasong Autonomous Council, Bodoland Territorial Council and Grants to Non Official Organisation doing welfare works amongst OBC people.	5,37.91	7,60.04	70.77
3.	2408-Food, Storage and Warehousing	Randhan Jyoti/Ahar Jyoti scheme including LPG connection	52.32	78.95	66.27
4.	2501 -Special Programme for Rural Development	Swarnajayanti Gram Swarozgar Yojana, NREGA, Chief Minister's Swa Niyojan Yojana (State specific scheme) and Indira Awash Yojana.	1,78.14	2,75.76	64.60
5.	2515 - Other Rural Development Programmes	National Social Assistance Programme, District development Project/Programme and Backward Region Grant Fund.	4,58.05	5,30.95	86.27
6.	2852-Industries	Subsidy for implementation of New Industrial Policy	70.50	78.43	89.89
7.	3056-Inland Water Transport	Government transport services working expenses-major ferry services	79.26	92.01	86.14
8.	4701-Capital Outlay on Major and Medium Irrigation	Accelerated Irrigation Benefit Programme.	51.55	53.20	96.90
9.	4801-Capital Outlay on Power Projects	Externally Aided Project(ADB)	2,02.35	2,02.35	100.00
10.	4885-Other Capital Outlay on Industries and Minerals	Plastic Park, BCPL, ACPL and development of Industrial area and upgradation of existing Industrial areas.	43.00	43.00	100.00

Annexure - E

Inoperative Reserve Funds
(Refer para 4(v) of Notes to Accounts)

(₹ in crore)

Heads of Account	Balances as on 31st March 2013
8225 Roads and Bridges Fund	1.23
8226 Depreciation/Renewal Reserve Fund	0.12
8229 Development and Welfare Funds	3.44
8235 General and Other Reserve Funds	2.04
102 Zamindari Abolition Fund	
Total	6.83

Annexure F
Position of Suspense Balances
(Refer para 4 (vi) of Notes to Accounts)

(₹ in crore)

Name of Major and Minor Head	2010-2011		2011-2012		2012-2013	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense						
101-Pay and Accounts Office suspense	35.58	0.06	24.41	0.06	51.10	0.07
Net	Dr. 35.52		Dr. 24.35		Dr. 51.03	
102-Suspense Account-Civil	707.76	8.23	718.65	10.83	876.87	15.80
Net	Dr. 699.53		Dr. 707.82		Dr. 861.07	
107-Cash Settlement Suspense Account	82.73	15.65	82.73	15.65	82.73	15.65
Net	Dr. 67.08		Dr. 67.08		Dr. 67.08	
109-Reserve Bank Suspense-Headquarters	21.80	10.82	(-) 78.09	(-) 15.11	1.39	(-) 7.20
Net	Dr. 10.98		Cr. 62.98		Dr. 8.59	
110-Reserve Bank Suspense-CAO	56.15	7.21	16.46	1.12	14.36	-
Net	Dr. 48.94		Dr. 15.34		Dr. 14.36	
112-Tax deducted at Source (TDS) suspense	-	93.55	-	-	-	93.46
Net	Cr. 93.55				Cr. 93.46	
123-A.I.S Officers' Group Insurance Scheme	-	1.01	-	0.99	-	1.05
Net	Cr. 1.01		Cr. 0.99		Cr. 1.05	

Annexure-G
Rush of Expenditure
(Refer para 4 (vii) of Notes to Accounts)

(₹ in crore)

Head of A/cs	Description	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total	During March	Per cent of 3/2013 w.r.t. Total Expenditure of 2012-13
2052	Secretariat General Services	40.34	21.98	42.57	5,50.89	6,55.78	5,42.36	82.70
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	25.03	46.49	85.63	6,02.43	7,59.58	5,25.50	69.18
2236	Nutrition	0.12	28.63	10.09	1,80.67	2,19.51	1,30.31	59.36
2401	Crop Husbandry	50.88	65.56	73.13	6,43.81	8,33.38	4,60.29	55.23
2515	Other Rural Development Programmes	13.05	14.41	31.36	4,71.56	5,30.38	2,96.43	55.89
3451	Secretariat Economic Services	10.03	10.56	32.94	1,97.73	2,51.26	1,83.98	73.22
5054	Capital Outlay on Roads and Bridges	88.26	1,47.70	92.06	5,22.70	8,50.72	4,40.60	51.79
Total		2,27.71	3,35.33	3,67.78	31,69.79	41,00.61	25,79.47	62.90

Significant expenditure in March, especially the last week in March, indicates that the expenditure was primarily for the purpose of exhausting the budget and reveals inadequate budgetary control.

APPENDIX - I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2013	As on 31 March 2012
(In crore of ₹)		
(a) General Cash Balance		
1. Cash in Treasuries	---	---
2. Deposit with Reserve Bank*	(-)19,87.89	(-) 9,89.13
Total -	(-)19,87.89	(-) 9,89.13
3. Investments held in the Cash Balance Investment Account	62,66.41	60,22.05
Total (a) -	42,78.52	50,32.92
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz, Forest & Public Works Officers	18.32	14.70
2. Permanent Advances for Contingent expenditure with Departmental Officers	0.46	0.45
3. Investment of earmarked Funds	23,22.71	20,03.28
Total (b) -	23,41.49	20,18.43
(c) Over all Cash position (a) + (b)	66,20.01	70,51.35

* The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter - Government monetary settlement pertaining to transactions of the financial year 2012-2013 advised to the RBI till 16 April 2013.

APPENDIX - I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

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

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

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

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

2.2.1 The Government maintained the minimum cash balance with the RBI during 2012-2013 and no Ways and Means Advances or Overdraft was taken during the year.

2.3 There was a difference of ₹ 0.09 crore (Cr) between the figures reflected in the accounts ₹ 19,87.89 crore (Cr) and that reported by the Reserve Bank of India ₹ 19,87.80 crore (Dr). The difference may be categorised mainly as under :-

(In crore of ₹)

2.3.1 Erroneous adjustment by Bank	Cr.	1.43
	Dr.	1.34
Total	Cr.	0.09

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

APPENDIX - I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES - Concl'd.

2.4 All the investments from out of the Cash Balances are in Government of India Securities. Interest realised during the year on such investment was ₹ 4,83.26 crore.

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

	Opening Balance on 1 April 2012	Purchase during 2012-2013	Sales during 2012-2013	Closing Balance on 31 March, 2013	Interest realised during the year
	(In crore of ₹)				
Short term Investment- Government of India Treasury Bills	60,21.20	13,57,43.39	13,54,99.03	62,65.56	4,83.18
Long term Investment- Securities of Government of India	0.85	---	---	0.85	0.08
Total -	60,22.05	13,57,43.39	13,54,99.03	62,66.41	4,83.26

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

